The Bombay Gazette.

[With Supplement

No. 7,534.—New Series. BOMBAY :—WEDNESDAY, APRIL 2, 1873. Subscription in Advance { For a Year ....Rs. 42 / For Six Months.. ...Rs. 24 } Including Postage.

THE BOMBAY GAZETTE.

The Rates of Subscription to the *Gazette*, in advance, for Town and Country, are now on the following reduced scale :—

One Year, *in advance*	Rs. 42
Half Year ,,	,, 24
Three Months ,,	,, 14
One Month ,,	,, 5

For a Weekly Subscription, in advance, of Rs. 1-8-0, the *Gazette* is now delivered each morning at any address in town, or posted free to any address Up-country.

TERMS FOR ADVERTISEMENTS.

Ten Lines and under—

First insertion	Rs. 5 0
Second do	,, 2 8
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line, but no Advertisement counted as less than eight lines.

LONG ADVERTISEMENTS.

First insertion	8 As. per Line.
Second do	4½ ,, ,,
Third and succeeding	2½ ,, ,,

on the Native Languages, double the above.

For Advertisements which are to be inserted for a considerable time, special contracts may be made.

Domestic Occurrences : Each—Rupee 1.

All Cheques, Money Orders, and other Remittances, should be made payable to the "Proprietor of the *Bombay Gazette*."

SHIPPING.

STEAM COMMUNICATION WITH THE MALABAR COAST, CEYLON, MADRAS, AND CALCUTTA.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (Limited), under Contract with Government, despatch Steamers as above with Mails, Passengers, and Cargo, every fourteen days.

The Steam-ship ARABIA, 1,080 Tons, 200 H.P., Commander J. Lang, will be despatched on SATURDAY, the 5th April 1873, at 4 P.M.

	April 1873.		April 1873.
Leave BOMBAY	5	Leave Tuticorin	13
,, Rutnagherry	6	,, Colombo	14
,, Vingorla	6	,, Galle	15
,, Carwar	7	,, Negapatam	18
,, Mangalore	8	,, Madras	20
,, Cannanore	9	,, Coconada	22
,, Tellicherry	9	,, Vizagapatam	23
,, Badagherry	9	,, Bimlipatam	23
,, Calicut	10	,, Gopaulpore	24
,, Beypore	10	,, False Point	25
,, Cochin	11	Arrive CALCUTTA	27
,, Alleppy	11		

The British India Steam Navigation Company's Steamers call at Goa regularly.

This route is the most expeditious and economical for Passengers for the Neilgherry district, Bangalore, and Madras, who can land at Calicut or Beypore and proceed from thence by rail. Passengers for Calcutta may take the same route, picking up the steamer at Madras.

N.B.—No Cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

STEAM COMMUNICATION WITH THE PERSIAN GULF, VIA KURRACHEE.

Interchanging Cargo and Passengers at Bussorah, to and from Bagdad, with the Euphrates and Tigris Steam Navigation Company.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (Limited), under Mail Contract with Government, will despatch a Steamer every 14 days to the Persian Gulf, touching at KURRACHEE, GUADUR, MUSCAT, BUNDER ABBAS, LINGA, BUSHIRE, FAO, MAHOMERAH, and BUSSORAH.

The ss INDIA, 1,059 Tons, 200 H.P., Commander R. L. Turner, will be despatched on FRIDAY, the 11th April 1873, at 2 P.M.

	April 1873.		April 1873.
Leave BOMBAY	11	Leave BUSREH	30
,, Kurrachee	15	,, Fao	30
,, Guadur	16	,, Bushire	May 2
,, Muscat	18	,, Bushire	2
,, Bunder Abbas	20	,, Linga	7
,, Linga	22	,, Bunder Abbas	9
,, Bahrein	24	,, Muscat	11
,, Kowet	24	,, Guadur	13
,, Fao	26	,, Kurrachee	16
Arrive BUSREH	27	Arrive BOMBAY	19

N.B.—No Cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

STEAM COMMUNICATION WITH KURRACHEE.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (Limited), under Mail Contract with Government, and in connection with the weekly service from England, despatch a Steamer to Kurrachee every FRIDAY, commencing from the 27th September 1872.

The Steam-ship KURRACHEE, 510 Tons, 120 H.P., Commander R. Henderson, will be despatched on FRIDAY, the 4th April 1873, at 2 o'clock.

N.B.—No Cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

STEAM FERRIES (under contract with Government).—Steam Ferry Boats will ply across the Harbour daily, stopping at the undermentioned Bunders:—

Fares from Bombay to

Class.	Rewas.		Dhurumtur.		Oorun.		Hog Island.		Oolwa.	
	Rs.	A.	Rs.	A.	Rs.	A.	Rs.	A.	Rs.	A.
First Class	2	0	3	0	2	0	2	0	3	0
Second Class	0	12	1	0	0	8	0	12	0	12
Third Class	0	6	0	8	0	4	0	6	0	6

The Rewas and Dhurumtur Ferry Steamer leaves Carnac Bunder daily at 8 A.M., and Dhurumtur at 1 P.M. The Oorun, Hog Island, and Oolwa Ferry Steamer leaves Carnac Bunder daily at 8-30 A.M., and Oolwa at 1 P.M. Passengers are required to obtain Tickets from the Bunder Clerk previous to proceeding on board.

J. A. SHEPHERD.

No. 33, Meadow Street, Bombay.

BLUE CROSS LINE.

TO LEAVE ABOUT 8TH APRIL.

THE fine new full-powered s.s. GRESHAM, 1,811 tons register, has very superior accommodation for First-class Passengers only. The Cabins are all on the upper deck with large sash windows, and there is a handsome dining saloon 60 feet in length. She carries a Surgeon and Stewardess.

Rates of Passage Money, exclusive of Wines and Beer, which can be had on board, of good quality and at reasonable rates.

TO LIVERPOOL	Rs. 500
TO MALTA	Rs. 400

For Passage apply to

GRINDLAY, GROOM, & Co.

"WILSON" LINE.

LIVERPOOL VIA SUEZ CANAL.

TO LEAVE ABOUT 15TH APRIL.

THE S.S. YEDDO, 1,808 Tons Register, has superior accommodation (amidships) with Saloon on Upper Deck. She carries a SURGEON and STEWARDESS.

Rates of Passage Money, exclusive of Wines and Spirits, which can be had on Board,

TO LIVERPOOL.

First Class	Rs. 500
Second Class	300

For Passage and further particulars apply to

GRINDLAY, GROOM, & Co.

W. NICOL & Co., Agents.

N. B.—To be followed by the HIDALGO and XANTHO.

LIVERPOOL, VIA SUEZ CANAL.

MESSRS. HUGHES and NEPHEW'S well-known and favourite Passenger Steam-ships will SAIL from BOMBAY as under :—

About 5th May—"BELLONA," 1,900 Tons, 300 H.P., J. G. Shaw, Commander, (late of the well-known Passenger Ship "SIR WALTER SCOTT."

These magnificent full-powered Steamers are splendidly fitted up for Passengers and possess every comfort.

By special arrangement, each Steamer will carry an experienced Indian Surgeon.

Fare ....£45, exclusive of Wines, Beer, &c., but including Cabin Furniture, Bedding Linen, &c.

For Passages only, apply to the Undersigned, who will supply all information.

Plans of the Cabins can be seen at the Office.

JOHNSON & Co.,
Nesbit Lane, Fort, Bombay. Ship-Brokers.

STEAM COMMUNICATION WITH ITALY.

(VIA SUEZ CANAL.)

ITALIAN STEAM NAVIGATION COMPANY of Messrs. R. RUBATTINO & Co., GENOA.

The regular Steamers leave

GENOA on the 24th, and BOMBAY on the 1st of each month.

PASSENGER RATES.

Inclusive of all Transit Fees through the Suez Canal.)

	1st Class.	2nd Class.	3rd Class.
Aden	£22	£15	£4
Suez	36	22	8
Port Said	38	24	9
Alexandria	39	25	9-10
Messina	50	34	14
Naples	50	34	14
Leghorn	50	34	14
Genoa	50	[illegible]	[illegible]
Marseilles (transhipment at Genoa)	[illegible]	[illegible]	[illegible]

...ing Wines. ...out Food.

Children und... Children not... Next St...

SHIPPING.

OVERLAND ROUTE.

On Monday, the 7th April, 1873, at 3 P.M., from Mazagon.

THE P. & O. Co.'s s. s. ELLORA, (1757 tons, and 300 H.P.) Captain C. Fraser, will LEAVE for SUEZ, as above, carrying H. M.'s Mails, also Passengers and Cargo for that Port, Venice, Marseilles, Southampton, &c.

Cargo can also be booked through to Messina, Naples, Leghorn, Genoa, Trieste, Odessa, Constantinople, Ancona, Havre, Liverpool, London and New York.

No Cargo can be received on board after sunset on the day previous to sailing.

The Company reserve the option of forwarding all Goods shipped by their steamers for Europe, through Egypt, either by Rail, or by Canal, in their own steamers, or in vessels employed for the purpose.

Passengers are requested to send their heavy baggage to Mazagon on the day of the Steamer's departure, before 10 A.M., in order that it may be weighed and labelled previous to shipment.

A small Steamer will leave the New Dock Head at Mazagon, at 3 P.M., precisely, on the day of sailing.

CONTINENTAL RAILWAY TICKETS.—For the CONVENIENCE of PASSENGERS by the PENINSULAR and ORIENTAL COMPANY, RAILWAY TICKETS to PARIS and LONDON can now be obtained at the Company's Agencies at Suez, Brindisi and Venice.

GEO. F. HENRY,
Superintendent.

Bombay, 24th March 1873.

STEAM TO CEYLON, PENANG, STRAITS, CHINA, AND JAPAN.

On Tuesday, the 8th April, at 3 P.M., from Mazagon.

THE P. and O. Co.'s s. s. CATHAY, (2,983 tons and 500 H.P.,) Captain R. T. Dundas, will be despatched as above, carrying H. M.'s Mails, and taking also Passengers and Cargo for Madras and Calcutta.

No Cargo will be received on board after sunset on the day previous to sailing, and no brokerage will be allowed on any chest of opium, the officer's receipt for which is not lodged in the Company's Office before noon, on Saturday, the 5th April.

GEORGE F. HENRY, Superintendent.

FOR LIVERPOOL DIRECT, VIA SUEZ CANAL.

TO SAIL ABOUT THE 15TH PROXIMO.

THE fine new Screw Steamer RAVENSWORTH CASTLE, 1,966 Register, Captain W. Sergent, has excellent accommodation for first-class Passengers only. The Saloon and Cabins are on the Quarter Deck; they are efficiently ventilated and well adapted for Families, the Steamer having been specially built for the East India Trade. She carries a Stewardess, and should inducement offer will carry a Surgeon. Wines, &c, will be supplied on board at moderate prices.

For Rates of Passage, Plan, &c., apply to

KING, KING, & Co.,
6, Church Lane.

AUSTRIAN LLOYD'S STEAM NAVIGATION COMPANY.

MONTHLY LINE OF STEAMERS BETWEEN BOMBAY AND TRIESTE, VIA SUEZ CANAL.

THE Steamer MEMFI, 2,680 Tons, will be despatched for TRIESTE, on or about the 10th April, to be followed by the Extra Steamer CALYPSO, 1,334 Tons, to leave on or about the 25th April 1873. These Steamers have good accommodation for a small number of Passengers.

RATES OF PASSAGE,

Including a liberal Table (exclusive of Wine and Liquors) and transit through Egypt, also free conveyance of 3 cwt. luggage.

	Cabin.	Deck with Food.
To Trieste	£40	£19-0
To Port Said	£30	£14-6
To Suez	£28	£13-7

Children under 3 years of age, Free; above 3 and under 10 years, Half Fare.

Cargo taken for Trieste, Venice, Constantinople and Odessa, Aden, Egypt, England, and the Continent generally.

For further particulars, and for Freight and Passage, apply to the Agency of the Austrian Lloyd's Steam Navigation Company.

A. C. GUMPERT, Manager.

Bombay, 12, Medows Street, 24th March 1873.

BROACH AND GOGO FERRY.

STEAM FERRY (under Contract with Government).—A STEAM FERRY BOAT plies between BROACH and GOGO.

FARES FROM BROACH TO GOGO.

First Class	Rs. 5 0
Second Class	3 8
Third Class	1 8
Horses	4 0
Carriages	4 0

Until further Notice, the Steam Ferry Boat will leave Gogo every MONDAY, WEDNESDAY, and FRIDAY, and Broach every TUESDAY, THURSDAY and SATURDAY.

Further particulars can be learnt on application to the Undermentioned Agents :—

FURDOONJEE JEEVUNJEE at Broach.
DINKER NARRAYEN at Gogo.
Or to the Undersigned at Bombay.

J. A. SHEPHERD.

No 33, Meadow Street, Bombay, 9th October 1872.

S. S. ATALANTA.

NOTICE TO PASSENGERS.

PASSENGERS are requested to be on BOARD on WEDNESDAY, 2ND APRIL 1873, by 4 P.M.

JOHNSON & Co.,
Ship Brokers.

Nesbit Lane, Fort.

P. and O. S. N. COMPANY.

NOTICE.

ALTERATION OF SAILING DATES.

VIA THE CANAL.

The following or other FIRST CLASS SHIPS will SAIL on the undermentioned dates for SOUTHAMPTON, via the CANAL :—

AUSTRALIA	3,648 Tons	600 H.P.,	on 31st March.
KHEDIVE	3,742 ,,	600 ,,	on 14th April.
CEYLON	2,012 ,,	450 ,,	on 28th ,,
DECCAN	3,128 ,,	600 ,,	on 12th May.

FARE.

First Class	Rs. 660
Second Class	,, 360

GEORGE F. HENRY,
Superintendent.

Bombay, 3 Rampart Row, 27th February 1873.

HOMEWARD PASSENGERS VIA BOMBAY.

PASSAGES to SUEZ and EUROPE ENGAGED, without CHARGE or COMMISSION and BAGGAGE RECEIVED and SHIPPED.

PAY and FUND ALLOWANCES Realised.

CIRCULAR NOTES issued payable in EGYPT and throughout EUROPE.

BANK of ENGLAND NOTES, SOVEREIGNS, and NAPOLEONS supplied.

BILLS GRANTED on Messrs. Grindlay & Co., London, at the Exchange of the Day.

APPROVED DRAFTS on Calcutta and Madras, on demand, and GOVERNMENT CURRENCY NOTES of any Circle of payment received at par.

GRINDLAY, GROOM & CO., Bombay,
Correspondents.

Grindlay & Co., London. Grindlay & Co., Calcutta.

NOTICE.—CONSIGNEES per s.s. YEDDO are hereby informed of the arrival of the Vessel and requested to TAKE DELIVERY at once of their respective GOODS. No Claim will be admitted for damage or short delivery unless passed by the Captain before the departure of the Steamer.

W. NICOL & Co., Agents.

Bombay, 29th March 1873.

CONSIGNEES of CARGO per s.s. LORNE, arrived from London, are requested to send their BILLS of LADING and DELIVERY ORDERS for our inspection and countersignature, and to TAKE DELIVERY of their respective GOODS from the Bunders.

W. & A. GRAHAM & Co.,
Agents s.s. Lorne.

Bombay, 29th March 1873.

CONSIGNEES of CARGO per s.s. CROSBY, arrived from London, are requested to send their BILLS of LADING and DELIVERY ORDERS for our inspection and counter-signature, and to TAKE DELIVERY of their respective GOODS from the Bunders.

W. & A. GRAHAM & Co.,
Agents s.s. Crosby.

Bombay, 29th March 1873.

NOTICE.—The STEAM FERRY now plying between BROACH and GOGO will on and after the 7th April next ply between SURAT and GOGO.

J. A. SHEPHERD.

33, Meadow Street, Bombay, 21st March 1873.

TOILET LUXURIES.

BY D. S. KEMP & CO.

In view especially of the approaching hot weather and its exhausting influences, we strongly recommend the following preparations, which will be found to increase in no small degree the healthful pleasures of the daily toilet :—

FLORAL MOUTH ELIXIR.

A few drops on the Tooth Brush form a delicious substitute for Tooth Powder. It produces a most agreeable froth, thoroughly cleanses and whitens the Teeth, is an effective disinfectant, and leaves an abiding fragrance in the mouth. *Unlike solutions of Soap, it does not relax the Gums.* All should use it.

PER BOTTLE—Rs. 1-8 & Rs. 4.

...UCHE.

...ately

SALES BY AUCTION.

CRAWFORD AND COMPANY,

3, MARINE STREET, BOMBAY.

SALE OF SEVERAL LOTS OF LAND AND HILLY GROUND AT SEWREE.

Under instructions from the Trustees to the Estate of Messrs. P. and D. F. Cama and Co., Messrs. CRAWFORD and Co. will submit to Public Auction, on the respective premises, the following lots of Land and Hilly Ground at Sewree, on TUESDAY next, the 8th day of April instant :—

Lot No. 1.—A piece of batty ground, situate at Bamnole Coltin, near Sewree, containing 2,240 square yards.

Lot No. 2.—A piece of batty ground, situate at Sewree, containing 899 square yards.

Lot No. 3.—Two pieces of ground, situate at Sewree, together containing about 3,477 square yards.

Lot No. 4.—A piece of ground, situate at Bamnole Coltin, near Sewree, containing 312 square yards.

Lot No. 5.—A piece of hilly ground at Sewree, 1,444 square yards.

Lot No. 6.—A piece of hilly ground at Sewree, called Rambeechee Bhat, containing 4,125 square yards.

Lot No. 7.—A piece of hilly ground at Sewree, called Tamreenee Bhat, containing 3,515 square yards.

Lot No. 8.—A piece of ground situate at Sewree, containing batty fields and hilly grounds in 14 separate pieces, containing in all 8,570 square yards.

PAIR OF MAGNIFICENT WALERS.

(The Property of a Military Officer leaving Bombay.)

FOR SALE, the two well-known Bay Walers, CHARLES EDWARD and PRETENDER, 15 hands each, and 7 years old. These are incomparably well-matched, very showy, and perfectly docile, are driven with perfect ease in a light four-wheeled dog-cart by a lady. Both are thoroughly broken in charges, and both carry a Lady. Can be seen at any given time at one hour's notice.

CRAWFORD & Co.

Bombay, 2nd April 1873.

MENESSE AND COMPANY.

AUCTION SALE OF WHEAT.

THIS DAY, WEDNESDAY, the 2nd instant, at 3 P.M., Messrs. MENESSE and Co. will sell by Public Auction, at Carnac Bunder.

57 Bags of inferior Wheat arrived per Pudao Ardesur Byramjee, Tindel Bhana Canjee from Kurrachee.

On THURSDAY, the 3rd instant, Messrs. MENESSE and Co. will hold their Usual Weekly Auction Sale, at their Rooms, a quantity of Grey and Coloured Piece Goods, Twist, &c.

On account of the underwriters :

23 Packages French Foolscap and Printing Papers, damaged by saltwater, ex s.s. Urbino.

On account and risk of Abdoolally Jeevakhan, by order of Messrs. Aldridge Salmon and Co.

AUCTION SALE of Wearing Apparel, Platedware, Jewellery, &c., &c.

On THURSDAY, the 3rd instant, at 2 P.M., Messrs. MENESSE and Co. will sell by Public Auction, in the godown of Messrs. Forbes & Co.

The property of the late Rev. Mr. Mitford and Mrs. Mitford, consisting of silk, muslin and chintz dresses and gowns, silk nets and woollen scarfs, silk and cotton stockings, socks, kid gloves, artificial flowers, dressing glasses, Cambay and Cornelian stones, snuff-boxes, towels, table covers, silk, cotton and muslin handkerchieves, ribbons and laces, tumbler covers, platedware and theological and miscellaneous books and jewellery, coats, pantaloons, clergyman suits, and cut pieces of grey and white cloths, tin and wooden boxes, &c., &c.

MENESSE & Co.

Bombay, 2nd April 1873.

BENNETT AND COMPANY,

No. 4, FORBES STREET.

AUCTION SALE of Valuable Land or Ground at Girgaum Back Road.

Under instructions from the executors of the estate of the late Burjorjee Maneckjee Butlewalla, Messrs. BENNETT and Co. will sell by Public Auction, on the spot, on FRIDAY, the 11th instant, at 4 P.M., the following valuable land or ground, in 8 parcels :—

All that piece or parcel of land or ground, situate, lying, and being on the Girgaum Back Road, without the Fort of Bombay, and containing by admeasurement 1,887 square yards, be the same little more or less, and bounded as follows : that is to say, on or towards the east by the ground of Mancel Antone de Souza, on or towards the west partly by the property of Cowasjee Hormusjee Ghandi, partly by that of Dadabhoy Rustomjee Shroff, and partly by that of Burjorjee Merwanjee Mowjee, on or towards the north partly by the property of the said Cowasjee Hormusjee, partly by that of Dinshaw Jamsetjee Bottlewalla, partly by that of Pestonjee Jehangeerjee Lamna, and partly by that of Mesquitos, and on or towards the south by the aforesaid Girgaum Back Road, and which said piece of land or ground is registered in the Books of the Collector of Pension Tax under No. 296.

List and Extent of the Parcels.

Parcel No. 1—	88 square yard or	1·10-2-9 kathies.	
,, No. 2—	258-4-9 ,, ,,	3·25-1-9	ditto
,, No. 3—	209-5-9 ,, ,,	2·51	ditto
,, No. 4—	245-8-9 ,, ,,	3·12-5-9	ditto
,, No. 5—	224-7-9 ,, ,,	3·15-4-9	ditto
,, No. 6—	251-6-9 ,, ,,	3· 8-3-9	ditto
,, No. 7—	254-7-9 ,, ,,	3·21-4-9	ditto
,, No. 8—	329-8-9 ,, ,,	4·18-7-9	ditto

The plan of the premises can be seen on application to the undersigned.

AUCTION SALE OF A BARGE Load of Dunage Wood at Carnac Bunder.

On THURSDAY, the 3rd instant, at 2 P.M. Messrs. BENNETT & Co. are instructed to submit to Public Auction, at the above, mentioned place.

Landed from the Steamer Gresham—

A barge load of Damage Wood.

AUCTION SALE of Handsome Household Furniture, Plated, Glass and Porcelainware, &c., at No. 123, Malabar Hill.

On THURSDAY, the 3rd instant, Messrs. BENNETT & Co. are instructed to submit to Public Auction, at the abovementioned place, the valuable and handsome household furniture, &c., the property of Mr. J. Shaw Stewart, Esq., the same comprises, rich cut glassware, handsome dinner and dessert services, best platedware, such as hot-water curry dishes, cruet, pickle and egg stands, ice tankard, a handsome epergne, table and Piano candlesticks, &c., handsomely carved blackwood furnitures, such as a set of dining table in 3 pieces, set of camp table in 3 pieces, sideboard, dining room chairs, table cloth screw press, circular and pier tables, handsome English rosewood easy and drawing room chairs, half backed sofas, centre Ottoman, whatnots, screen, handsome Brussel's and Persian carpets, plated single and 3 light hanging argand lamps, a Mahogany bagettelle table, English iron bedstead and cots, dressing and washing tables, toilet and cheval glasses, clothes and gown presses, chest of drawers, writing tables, clothes baskets, dispense articles, cooking utensils, lady's and gentleman's saddles, a large collection of choice and rare plants, &c.

No catalogues and the property is now on view.

N. B.—The plants will be sold on Thursday the 3rd instant at 6 A.M.

JUST LANDED.

An invoice of superior English-made plated and brass mounted single and double Harness by William Middlemore.

BENNETT & Co.

Bombay, 2nd April 1873.

DINSHAW HORMUSJEE AND COMPANY, No. 12, APOLLO STREET.

AUCTION SALE OF CARRIAGES, HORSE AND HARNESS.

On SATURDAY, the 5th inst., at 2 p.m., Messrs. DINSHAW HORMUSJEE and Co. have been instructed to sell by Public Auction at their Room, No. 12, Apollo Street, Fort, the undermentioned Carriages and Horses belonging to a gentleman, viz. :—

A light single-seated miniature Brougham by "Holmes," of Derby, with lamps, and a pair of shafts. A serviceable Grey Arab Horse, and a set of plated mounted Harness.

A second-hand double-seated Brougham with glass front and lamps, by Thorn, adapted for single and double.

A second-hand English-built light Buggy.

A set of English plated mounted Double Harness, nearly new.

Also a quantity of Grey and Coloured Piece Goods, such as Grey Shirtings, T. Cloths, Madapollams, Jacconets, Scarfs, Dhoties, Chintzes, &c.

DINSHAW HORMUSJEE & Co.

Bombay, 2nd April 1873.

NUSSERWANJEE, CULLIANDASS & CO.,

40, MEADOW STREET.

WEEKLY SALE.

THIS DAY, WEDNESDAY, the 2nd April, Messrs. NUSSERWANJEE, CULLIANDASS and Co. will sell by Public Auction, at 2 o'clock P.M., at their Rooms, No. 40, Meadow Street.

10 Cases eau de cologne, 1 case birds' cages, 1 case French scented assorted soap, 1 case Turkish caps, 2 second-hand iron safes, 1 case contains guns, platedwares, and few dozens of ginger ale.

On account and risk of Abdoolallee Meeashaeb Surufallee—

V F—12 bales Printing Paper.

On account of the concerned —

In Cake—4 H C C—No. 1,231—1 Bale Grey Mule Twist, No. 40, saltwater damaged.

A few boxes of Candles in mildewed packets.

NUSSERWANJEE, CULLIANDASS & Co.

Bombay, 2nd April 1873.

MEHRJEE, JOHNSTON AND COMPANY,

No. 28, APOLLO STREET.

AUCTION SALE of Stock-in-Trade, Medicines, Chemicals, Fancy Articles in variety, Shop Furniture, &c., &c., at Mount Road, Mazagon, opposite Sir J. J. Baronet's Mazagon Castle.

On FRIDAY and SATURDAY, the 4th and 5th day of April, at 12 o'clock, Messrs. MEHRJEE, JOHNSTON and Co. will sell by Public Auction, by order of the Official Assignee, In Re Thomson and Co., Insolvents, the whole of their varied and fashionable Stock-in-trade of Chemist and Druggist Sundries, a large stock of drugs and medicine, empty soda, medicine, and perfume bottles, show jars, pots and carboys, medicine chests, measure glasses, feeding bottles and cups, syringes and enemas, patent medicine, perfumery, fancy soap, comfits and lozenges, chemical, fancy smoking articles in variety, stone filters, sponges, flesh gloves and pads, trusses, photographic kit, fancy articles in variety, well-polished druggist's office and shop furniture, Japanned baths, boxes and toilet furniture, sodawater machines, brand new complete, pills, ointment, powder, oils, handsome vases and card stands, umbrellas, chandeliers, a quantity of superior brandy.

The property is now on view.

MEHRJEE, JOHNSTON & Co.

Bombay, 2nd April 1873.

Just Published.

COSMOGRAPHY.

PRICE—Rs. 1.

THACKER, VINING, & Co.

SARSAPARILLA

WILKINSON'S Essence or Fluid Extract of RED JAMAICA SARSAPARILLA, prescribed by the Faculty for Purifying the Blood, Debility, Liver Complaints, and freeing the system from the effects of Mercury; exclusively used in India and the Colonies as a Prevention to Tropical Diseases.

"Superior preparation that may always be relied upon." -Sir Astley Cooper.

"We are in every respect satisfied with it."—Lancet.

"We recommend your Sarsaparilla as the best."—Medical Review.

Sold in ¼, ½, and Pint Bottles.

Caution.—Many spurious, worthless, and injurious preparations are offered to the Public; see that both Bottle and Label have the Name and Address, also Trade Mark (W in a diamond).

...ESSENCE of JAMAICA GINGER and CAMOMILE. ...preparation of Ginger and Camomile has long ...an excellent domestic medicine. It is ...and the best remedy for Flatu... ...digestion. ...uld be without

NEW ADVERTISEMENTS.

A GOVERNMENT TELEGRAPH OFFICE has been OPENED at LIMREE, in Kattywar, THIS DAY.

W. R. BROOKE,
Superintendent, Government Telegraphs, Bombay Division.

1st April 1873.

THE POSITIVE GOVERNMENT SECURITY LIFE ASSURANCE COMPANY, LIMITED.

CAPITAL £500,000.

Amount paid up, upwards of £270,000.

HEAD OFFICE :

53, BEDFORD SQUARE, LONDON.

CENTRAL TRUSTEES.

LORD SANDHURST, THOS. HUGHES, Esq., M.P., M. H. CHAYTOR, Esq.

BOMBAY BRANCH.

DIRECTORS.

THE HON'BLE J. K. BYTHELL (Messrs. Gaddum and Co.)
E. J. HARDCASTLE, Esq.
A. E. PEILE, Esq. (Messrs. Hearn, Cleveland and Peile, Government Solicitors.)
JAMES TAYLOR, Esq. (Secretary, Chamber of Commerce.)

TRUSTEE.

OFFICIAL TRUSTEE OF BOMBAY,
W. LOUDON, Esq.

BANKERS.

THE COMPTOIR D'ESCOMPTE DE PARIS.

SOLICITORS.

MESSRS. HEARN, CLEVELAND, AND PEILE.

MEDICAL EXAMINER.

SIDNEY SMITH, Esq., M.D., Mazagon.

AGENTS.

MESSRS. GADDUM & Co.

BOMBAY OFFICE :

TREACHER'S BUILDING.

THE POSITIVE SYSTEM OF LIFE ASSURANCE offers a new and easy method of assuring Lives for any amount from Rs. 1,000 upwards on most advantageous terms.

The leading features are :—

1st.—Undertaking Life Assurance only, and not combining with it the more hazardous and less remunerative business of Fire and Marine Insurance.

2nd.—Charging English rates of premium for India, and one uniform rate for the whole world, so abolishing all restrictions on Foreign Residence, Travelling, &c.; the National English Life Table, constructed for the Government, being taken as the basis of the premiums charged.

3rd.—Granting the option to Assurants of paying for their Life Policies a limited number of premiums, extending over five to thirty years, instead of continuing payments during the whole of their life-time, payments ceasing after the term of years arranged for have expired, but the full sum assured being paid by the Company, without deduction, should lapse of life occur before the term of years has expired.

4th.—Participations in the Company's Profits to all Assurers alike, there being but one scale of premiums, and no advantage gained by one class of Assurants at the expense of another.

5th.—Securing to the Assured a sum of money for each premium paid, by giving a Positive Promissory Note, or fully paid policy, for the proportion of the sum assured represented by the premium, free from all conditions, and payable "to bearer;" which Promissory Notes, even if future premiums are not paid, remain always in force, and are payable in full at death of the Assured, or may be surrendered to the Company during his lifetime for 40 per cent. of the premiums paid.

6th.—Making a sure provision for the payment of claims by investing in Government Securities, in Trust with the Official Trustee of Bombay, all the Net Premiums received (four-fifths of the gross premiums), and which Fund is only available for the payment of Policies, and can be used for no other purpose. Additional security to Policyholders is afforded by the investment in Consols in England of 20 per cent. of the paid-up Capital of the Company, to provide for any extraordinary mortality amongst the Assured, and to be drawn upon only in case of the Premium Fund failing to meet claims.

7th.—Exempting sums payable under Positive Note, from Legacy Duty or other charges, neither Probate of Will nor Letters of Administration being necessary to legalize their payment.

THE POSITIVE SYSTEM

ILLUSTRATED BY ASSURANCE ON 20 LIVES ACTUALLY COMPLETED IN CALCUTTA.

Being a portion of the business effected during the first seven weeks of the Company's experience in India.

Policy No.	Age of Assurant.	Amount assured payable at Death.	How the Premium is to be paid.	Amount of first Premium paid.	* Amount to be invested in Trust in Govt. Securities.	* Amount of Positive Note for each Premium.	* Amount of Deposit withdrawable at will.	Annual Premium Income.
		Rs.	Rs.	Rs. A. P.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	37	7,000	60 Half-yearly payments.	104 8 0	83 9 8	100 0 0	41 12 8	209 0 0
2	45	6,000	60 Quarterly ,,	93 0 0	74 6 6	100 0 0	37 3 3	372 0 0
4	32	20,000	20 Annual ,,	722 8 0	578 0 0	1,000 0 0	289 0 0	722 8 0
5	29	10,000	120 Quarterly ,,	75 0 0	60 0 0	83 5 4	30 0 0	300 0 0
6	22	20,000	60 Do. ,,	165 13 4	132 10 8	333 5 4	66 5 4	663 5 4
7	38	25,000	20 Annual ,,	1,025 0 0	820 0 0	1,250 0 0	410 0 0	1,025 0 0
9	30	7,500	5 Do. ,,	800 15 0	640 12 0	1,500 0 0	320 6 0	800 15 0
11	42	2,000	20 Do. ,,	90 5 4	72 4 3	100 0 0	36 2 2	90 5 4
12	31	10,500	20 Do. ,,	379 5 0	303 7 3	525 0 0	151 12 6	379 5 0
13 & 14	45	5,000 (in two Policies)	20 Half-yearly ,,	202 14 8	162 5 4	250 0 0	81 2 9	405 13 4
15	29	5,000	20 Do. ,,	151 10 8	121 5 4	250 0 0	60 10 8	303 5 4
16	29	10,000	60 Quarterly ,,	113 12 0	91 0 0	166 10 8	45 8 0	455 0 0
17	35	10,000	5 Annual ,,	1,161 10 8	929 5 4	2,000 0 0	464 10 8	1,161 10 8
18	33	10,000	30 Do. ,,	339 9 4	271 8 8	333 5 4	135 13 8	339 9 4
19	24	20,000	120 Quarterly ,,	136 10 8	109 5 4	166 10 8	54 10 8	546 10 8
20	43	5,000	40 Half-yearly ,,	121 4 0	97 0 0	125 0 0	48 8 0	242 8 0
21	51	10,000	50 Annual ,,	660 6 8	528 5 4	200 0 0	264 2 8	660 6 8
22 & 24	42	8,000 (in two Policies)	30 Do. ,,	301 5 4	241 1 0	266 10 8	120 8 8	301 5 4
25	30	6,000	30 Do. ,,	170 8 0	136 6 4	200 0 0	68 3 2	170 8 0
26	35	5,000	5 Do. ,,	580 13 4	464 10 8	1,000 0 0	232 5 4	580 13 4
		2,02,000		7,397 0 0	5,917 7 8	11,083 14 4	2,958 13 0	9,739 1 4

*These are the distinctive features of the Positive System.

Example.—Policy No. 6 :—This Assured, should he live to pay the 80 quarterly premiums arranged for, will afterwards be free from further charge, but the sum assured, Rs. 20,000, will remain in force till his death, and bonuses will be added at each division of profits. Should the Assured die before the 20 years during which he has stipulated to pay premiums have expired, but had regularly paid premiums during his life-time, the full sum assured will be paid by the Company at his death, without any deduction for premiums to complete the term. Should he, at any time during his life-time, *discontinue* to make payments before the 20 years have expired, then the proportion which the premiums paid bear to the sum assured will be paid at his death; for instance,—should he have paid two years out of the twenty, and then ceased paying, Rs. 2,000 will be paid at his death; should he have paid three years out of twenty, and then ceased paying, Rs. 3,000 will be paid at his death; one-twentieth part of the full amounts assured being secured by every year's premium paid.

GADDUM & Co.,
Agents, Bombay.

Office, Treacher's Building.

THACKER, VINING, & Co.

Have lately received a choice selection of

Best Pocket Knives

With one, two, three and four blades, by Mappin, and Rodgers.

Sportsmen's Knives,

Containing 2 blades, saw, fleam, rimer, gimblet, corkscrew, turnscrew, pricker, tweezers, &c.	Rs. 8 0
Do. smaller size without saw, fleam and rimer, highly finished	Rs. 7 8
Do. smaller size with instruments variously assorted	from Rs. 5 0

Hunting Knives

Of superior quality with strong metal bound stag handles, metal bound leather sheaths, and strong hide belts, with 6 inch blade Rs. 8-0, 7 inch blade	Rs. 9 0

Scissors.

For Office, cutting out, embroidery, nails, &c.

Cases of Scissors

3 pairs of scissors of sizes in neat case at Rs. 5-8-0, Rs. 8-0-0, Rs. 12-0-0 and	Rs. 11 0

Quill Pen Menders,

Best quality, horn handle Rs. 5-8, Ivory handle	Rs. 8 8

Razors.

The "Plantagenet" Guard Razor—This may be used with perfect safety by the most inexperienced person, each	Rs. 5 0
The "Flexible" Razor by Mappin; the extreme thinness of the blade of the razor enables it to be kept in order with less labour than any other; with horn handle Rs. 3, ivory	Rs. 5 0

A variety of Razors from 12 as. upwards.

Cowvan's Canton Strop.

The Canton or Quadruple Strop is now universally ...roved, price Rs. 4, Rs. 6 ......Rs. 12 0

...ger hair Shaving Brushes, Rs. 2 to Rs. 3

...LWAY KEYS, DOG CULLS, POCKET CORKSCREWS, &c.

...ACKER, VINING, & Co.

NEW ADVERTISEMENTS.

FOR FAMILIES ONLY.

GRANT ROAD THEATRE.

TO-NIGHT, WEDNESDAY, 2ND APRIL 1873.

LAST NIGHT OF

ADELINE,

WITH THE FARCE OF

THE BOMBAY EXHIBITION OF 1873.

TICKETS to be had of Mr. COOVERJEE SORABJEE NAZIR, and at the GRANT ROAD THEATRE.

RESERVED SEATS—Rs. 4.

NOTICE is hereby given, that the undermentioned UNCLAIMED and CONFISCATED GOODS will be SOLD by PUBLIC AUCTION at the Customs Bonded Warehouse in accordance with the Notice given in the *Government Gazette* of the 13th and 20th March 1873, in conformity with Sections LVI. and LVII. of Act VI. of 1863, on MONDAY, the 7th April 1873, at 12 o'clock Noon, viz. :—

Pistols, Guns, Slates, Silk Piece Goods, Night Caps, Wearing Apparel, Gold Watch, Personal Effects, Hardware, Crockery, Yellow Metal, Wines, Country Spirits, Machinery-Fittings, Twist and Piece Goods Samples, Kerosine Lamps, Dry Dates, Sharkfins, Camphorwood Chest of Drawers, Ivory Rings, Bysabole, Fish, Oil, &c.

A deposit of twenty-five per cent. or more if required must be paid as the Lots are knocked down, and the Goods must be cleared within three days from the date of sale, after which time the deposits will be forfeited, and any Goods left unclaimed will be resold. Firearms will not be delivered without the production of a licence from the Commissioner of Police.

H. E. JACOMB,
Deputy Commissioner of Customs, P.D.

R. N. COGHLAN,
General Manager, Bonded Warehouse Department.

PIANOS, HARMONIUMS, & ORGANS

TUNED BY A PROFESSED TUNER FROM LONDON.

After this date the above-named Instruments will receive attention in the regular order of business, at stated periods. The work of tuning as understood superficially, *i.e.*, unacquired in the routine of musical education, amidst the workmen, and work-shops of the above, is at best but an experiment—an amateur practice only,—and if this is long continued, instruments lose the original tone and excellence. To ensure the accuracy of this important work, S. ROSE & Co. have arranged for the *correct tuning*, &c., of all Musical Instruments submitted to their care, with equal efficiency that they bestow upon their own, in this branch of their business.

S. ROSE & Co.,
10, Meadow Street, Fort, Bombay.

1st April 1873.

NOTICES.

AN ASSISTANT (EUROPEAN) in a Mercantile House in Calcutta, where the Establishment is being reduced, desires an engagement in a like capacity, in a Bank or other responsible position. Has had many years experience both of Banking (on the Scotch system) and of Manchester Manufactures, and has a thorough knowledge of Book-keeping. Can be recommended by present employers.

A SEMINARY for YOUNG LADIES will be opened by MISS COLLETT on the 2nd of April, at No. 8, Hornby Row. The course of Study will include English in all its branches, taught according to the Government Standards; French, Music, and Drawing. The School will be conducted on the same system as that adopted in the best English Schools. For particulars apply to MISS COLLETT, 8, Hornby Row.

DEBTS RECOVERED in BOMBAY, INDIA, and ENGLAND, by LAW or OTHERWISE.

NO COMMISSION nor FEE CHARGED if the DEBTS be not recovered, otherwise 5 per cent. Commission and the actual out of pocket expenses.—Apply to

THE SECRETARY,
Bombay Trades' Protection Society.

17, Meadow Street, near Bank of Bombay Old Buildings.

MELLIN'S EXTRACT.

NOTICE.—The Undersigned regret to intimate that they have UNAVOIDABLY RUN SHORT of this valuable preparation, owing to recent large demands.

They expect further invoices immediately, and will at once announce their arrival.

Orders will be registered.

D. S. KEMP & Co.,
Agents for India.

GREAT INDIAN PENINSULA RAILWAY.

NOTICE.—The TIME for the RECEIPT of TENDERS for the CONTRACT for COLLECTION and DELIVERY of GOODS and PARCELS at Poona and Sholapore, previously advertised, is EXTENDED to TUESDAY, the 15th April, proximo, up to noon, on which day SEALED TENDERS will be received at the Agent's Office.

Full particulars in connection with the Contract can be obtained at the Traffic Offices in Bombay, Poona, and Sholapore.

H. P. LEMESURIER, Agent.

Company's Office, Bombay, 29th March 1873.

1,000 RUPEES REWARD.

WHEREAS there is a reason to believe that an attempt was made on the afternoon of SATURDAY last, the 22nd instant, to SET FIRE to the premises of the GREAT EASTERN SPINNING AND WEAVING MILLS COMPANY, Limited, it is hereby made known that any person or persons who can and will give such information as will lead to the discovery and conviction of the offenders, will receive the above Reward.

FRANK H. SOUTER,
Commissioner of Police.

Bombay, 27th March 1873.

THE MANOCKJEE PETIT'S SPINNING AND WEAVING COMPANY.—NOTICE is hereby given, that the ORDINARY GENERAL MEETING of the SHAREHOLDERS of the above Company will be held at the Registered Office of the Company, No. 4, Church Lane, Fort, on WEDNESDAY, the 2nd proximo, at 3 o'clock P.M., for the following business :—

1st.—To receive the Report and Accounts of the Company for the year ending 31st December 1872.
2nd.—To elect Directors in place of those retiring by rotation.
3rd.—To declare a Dividend.
4th.—To appoint Auditors for the current year, and to fix their remuneration.

By Order of the Board of Directors,
C. & F. DINSHAWJEE, Agents.

Bombay, 22nd March 1873.

NOTICE OF THE SALE OF TRAVANCORE CARDAMOMS.—There will be offered for SALE by PUBLIC AUCTION, at the Commercial Godowns, Alleppey, on TUESDAY, the 22nd April 1873, at 2 o'clock P.M., about 170 candies more or less of TRAVANCORE CARDAMOMS in husk the crop of the present season. At the same time and place a quantity of BEES WAX, IVORY, and DAMMER will also be SOLD.

2. The Cardamoms will be put up in lots of 10 candies each, or less, at the request of intending purchasers.

3. Purchasers will be required to pay on the day of sale a deposit of Rs. 100 per candy, and the full value of the purchase deducting the deposit, on removal of the article.

4. Payment to be made in British Rupees or in Chuckrums at the rate of 28¾ Chuckrums to the Rupee.

5. The whole of the Cardamoms purchased should be cleared away in thirty days after date of sale, in default of which the purchasers will forfeit the amount of their deposit and be responsible for all such loss as may be incurred on resail without being entitled to any advantage arising therefrom.

6. The Cardamoms will be taken alongside of the ship or vessel free of all expense to the purchaser, but will be at their risk after being weighed over to them at the Commercial Godowns.

The Government of His Highness the Maharajah reserves to itself the right of rejecting any bid without assigning a reason.

HUGH CRAWFORD,
Commercial Agent to the Travancore Government

Commercial Office, 18th February 1873.

CASHMERE.

DAVIDGE BROTHERS'

CASHMERE BRANCH

WILL be RE-OPENED for the Season during APRIL, and Supplies of every description may be obtained at extremely moderate rates, thus saving much expense and trouble in conveyance of extra baggage.

All intending Travellers should send for

DAVIDGE BROTHERS' "GUIDE TO CASHMERE."

ISSUED GRATIS.

D. Bros'. places of business are—

MEEAN MEER, PESHAWUR, MURREE, & CASHMERE.

LAMPLOUGH'S

EFFERVESCING PYRETIC SALINE.

IMPORTANT to all, more especially those who have the charge of others, to Travellers, English Ministers, British Consuls, and Europeans seeking to reside in safety in Tropical and Foreign Climates. During hot weather, summer and autumnal months, it is invaluable, for it invigorates the body, vitalises the blood, and thereby prevents and cures fevers, &c.

Her Majesty's representative, the Governor of Sierra Leone, in a letter of request for an additional supply of the Pyretic Saline, states—"It is of great value, and I shall rejoice to hear it is in the hands of all Europeans visiting the tropics."

SICKNESS, HEADACHE, & NAUSEA are in most cases immediately relieved by taking a tea-spoonful in a tumbler of cold water. This can be repeated once or twice in two hours if needful.

SEA VOYAGES.—It is a very valuable accompaniment, and should on no account be omitted. It instantly allays the sickness.

FOR BILIOUS CONSTITUTIONS, giving rise to vitiated secretions, indigestion, and eruptions on the skin, a tea-spoonful should be taken daily with the dinner in a tumbler of water, and the same quantity on going to bed.

May be obtained of the Proprietor, H. LAMPLOUGH, Consulting Chemist; and of

MESSRS. ALDRIDGE, SALMON, & Co., Bombay
Depot for the Trade only.

IMPORTANT NOTICE.

WINES AND SPIRITS.

TOD-HEATLY AND CO.

WINE MERCHANTS,

ADELPHI, LONDON,

Having closed their Indian AGENCIES and decided to Ship ONLY TO THE TRADE,

and no longer to Consign for Sale upon THEIR OWN ACCOUNT, or to Ship to PRIVATE INDIVIDUALS, are prepared to execute TRADE ORDERS upon very favourable terms.

PRICED LISTS and every information UPON APPLICATION.

N.B.—TOD-HEATLY & Co.'s Bottled Wines and Spirits will in future be protected by a PATENT TRADE MARK CAPSULE, duly registered, bearing their signature.

Trial Shipments are suggested.

THE FOLLOWING

IS AN

EXTRACT FROM A LETTER

dated 15th May, 1872, from an old inhabitant of Horningsham, near Warminster, Wilts :—

"I must also beg to say that your Pills are an excellent Medicine for me, and I certainly do enjoy good health, sound sleep, and a good appetite; this is owing to taking your Pills. I am 78 years old.

Remaining, Gentlemen, yours very respectfully,
L.B.

To the Proprietors of
NORTON'S CAMOMILE PILLS, London.

SPECIAL KIT

FOR

OVERLAND PASSENGERS AND TRAVELLERS

READY FOR IMMEDIATE USE.

	Rs. a.	Rs. a.
Deck Suits		17 0
Overland do.		27 0
Warm do.		35 0
Overcoats or Inverness Capes	30 0 to	45 0
Sleeping Suits	6 8 to	17 8
Dressing Gowns	10 0 to	23 0
Pyjamas ½ doz.		16 8
Oxford Shirts ,,		38 0
White do. ,,		22 8
Best Printed ,,		22 8
Best Flannel ,,		49 0
Silk and Wool ,,		52 0
Under Vests ,,	14 0 to	31 0
Do. Pants ,,	26 0 to	31 0
Towels ,,		4 12
Pillow Cases Each		1 8
Sheets Per pair		9 8
Cardigan Jackets		9 8
Bathing Drawers		2 0

	Rs. a.	Rs. a.
Rail Portmanteaux or Overland Trunks		12 8 to 28 0
Best Solid Leather		52 0
Extra Size do.		75 0
Black Hide Hand Bags	11 8 to	24 0
Cash Bags		6 12
Courier Bags		6 8
Money Belts		3 8
Sovereign Boxes		4 0
Soiled Linen Bags		4 12
Sponge Bags		2 0
Sponges (large)		3 8
Hat Brushes		1 0
Air Pillows		6 0
Travelling Pillows		2 0
Rug Straps		2 0
Lock Straps		5 0
Waterproof Coats		15 0
Travelling Caps		2 8

	Rs. a.
Warm Gloves	2 4
Do. Mitts	1 12
Do. Mufflers	2 0
Gent's Scarfs Knots, or Pin	1 0 to 3 8
Paper Collars Doz.	1 0
Linen do. ,,	6 0
Cotton Socks ,,	8 8
Warm Merino ,,	13 8
Cambric Handkerchiefs	5 0 to 18 0
Umbrellas with Covers	9 0
Overland Chairs, best Beech	9 0 to 13 8
Long Rugs, or Scotch Mauds	15 0 to 30 0
Blankets Each	11 8

ASQUITH AND COMPANY,

23 & 24, APOLLO STREET, BOMBAY.

BY APPOINTMENT,

BADHAM AND COMPANY

BEG to draw attention to their several Departments which have recently been greatly replenished.

TEN PER CENT. DISCOUNT FOR CASH.

GLOVES.		Rs. a.
Ladies' White Kid Gloves (Nett.)	P. Pr	2 12
Ladies' Colored Kid Gloves	,,	2 12
Gent's White Kid Gloves	,,	3 0
Gent's Lavender Kid Gloves	,,	3 0
Gent's Colored Kid Gloves	,,	3 0
Gent's Dogskin Gloves	,,	2 12
COLLARS.		
Shakespear, Realm, Suez, First Lord, Pall Mall, Grosvenor, West End, and a variety of other new shapes, per doz.		6 8
SCARFS.		
Duke of Edinburgh, Napier, Teck, and Windsor		2 12
The Romal Satin		3 0
Washing Scarfs, in a variety of colors.		
HATS.		
Lincoln and Bennett's Black Silk Hats		15 8
Lincoln and Bennett's Drab Shell Hats		12 8
Black Felt Hyde Park, Brighton, Derby, Stanhope, and Scarboro'		6 8
Brown Felt do. do.		7 0
Drab Felt Cantab, Isis, and Chester		6 0
Sola Topies, new shape		5 0
HOUSEHOLD LINEN.		
Damask Linen Table Cloths, Damask Napkins, Sheeting (Double and Single), Sponge Bags, from		1 8

JEWELLERY.	Rs. a
Gold Links, Solitaires, Shirt Studs, Pins, &c.	
SHIRTS. (All new Patterns.)	
Badham's Silk and Wool, each	9 0
Badham's Pure All-Wool, each	8 8
Badham's Oxford Cloth, each	6 8
Badham's Spun Silk	12 0
Badham's French Cambric, per doz	60 0
Badham's White Shirts, p. doz.	60 0
SLEEPING SUITS.	
Badham's Oxford Cloth	11 0
Badham's Pure All-Wool	18 0
Badham's Silk and Wool	19 0
Badham's Spun Silk	22 0
TIES.	
Black Eglinton and Tom-Thumb	1 0
Coloured ,, ,,	1 8
White Dress Ties, from	0 8
HELMETS.	
Hawke's Regulation Helmet	18 0
Hawke's Regulation White Helmets, with brass Chin Straps & Spike	33 0
White Helmets, for Civilians	18 0
White and Drab Hunting Hats	15 0
OVERLAND CHAIRS.	
English-made, with Leg Rest	11 0
Do. without do	10 0

UMBRELLAS.	Rs. a.
Ladies' and Gent's Silk Umbrellas. White Cotton Lined Green.	
HOSIERY.	
Fine Brown Cotton Half Hose	12 8
Fine Fancy Striped, from	14 8
Fine Merino Half Hose, from	16 0
Knickerbocker, Ribbed, per pair	4 8
Fine Merino Under-vests, ½ doz. for	20 0
Fine Super India Gauze ,, ,,	26 8
Fine ,, ,, Drawers, each	6 0
OVERLAND SUITS.	
Badham's Blue Serge Suits	30 0
Badham's Flannel Serge Suits	22 0
Badham's Scotch Tweed Suits	35 0
BRACES.	
Best Indiarubber, Clarence & Cantab	2 0
HANDKERCHIEFS.	
Fine White Cambric, Hemmed, per doz	5 0
,, ,, ,, Coloured Borders	5 0
Fine Irish Cambric, from	10 8
TRUNKS, &c.	
Overland Trunks, Portmanteaux, Courier Bags, Hand Bags, Rugs, Straps, &c.	
STICKS.	
Gent's Walking Sticks and Canes.	

TAILORING.

A large Stock of Coatings and Trouserings in every variety of material. Patterns and Instructions for Self-measurement sent post-free on application.

BADHAM AND COMPANY.

23, RAMPART ROW. BOMBAY.

NOTICES.

BURLINGTON

HAIR DRESSING & SHAMPOOING SALOON
IS NOW OPEN,
17, CHURCH GATE STREET,
NEXT TO MESSRS. CARR BROTHERS.

31st December 1872.

EDUCATION.

VALE HOUSE, SPRING VALE,
RYDE, ISLE OF WIGHT.

MR. A. MORSE, M.R.C.P., (for five years a Master in one of the Principal Indian Colleges) receives a limited number of Pupils, chiefly from India, to prepare for the Universities, Cooper's Hill, and other public Examinations.

The delightful climate of Spring Vale is specially recommended by the Faculty for delicate children or those from warm climates. Pupils have the advantage of sea-bathing and boating, besides gymnastics, &c.

REFERENCES PERMITTED TO

M. J. WHITE, Esq., M.A., Principal, Canning College, Lucknow. Revd. S. BURRELL, M.A., Cawnpore. Revd. G. TUBBS, M.A., Reading. R. S. BAZETT, Esq., late E.I.C.S., Reading. Further particulars may be obtained on application to Mr. MORSE, or to E. HODGES, Esq., Fyzabad.

SPECIAL NOTICE.

Caution to the Public.

Whereas several miserable

COUNTERFEITS

of

MURRAY AND LANMAN'S FLORIDA WATER

Are offered for Sale in the Bombay Market

the

Public are hereby Cautioned

against

PURCHASING THE SAME.

They are not only useless as a Perfume,

but

Very injurious to the health.

The well-known Richness and Delicacy

of

MURRAY AND LANMAN'S FLORIDA WATER

Is in itself sufficient to maintain its ascendancy over all other Perfumes.

It should be purchased only from

RESPECTABLE DRUGGISTS,

Asking for the

GENUINE

MURRAY & LANMAN'S FLORIDA WATER,

Prepared only by

Messrs. LANMAN AND KEMP,

WHOLESALE DRUGGISTS,

NEW YORK.

J. NEUBERG,

MEADOW STREET, BOMBAY.

IMPORTANT TO SMOKERS.

JUST LANDED PER S.S. ELLORA,

A SUPERIOR QUALITY OF

MANILLA CIGARS.

JUST RECEIVED PER S.S. BAGDAD,

A FRESH STOCK OF

TRICHINOPOLY CHEROOTS.

THOMPSON'S MUSTER, PRIME QUALITY,
DAWSON'S MUSTER, PRIME QUALITY,
MADURA'S No. 1 and No. 2,
BLUCHER'S No. 1 and No. 2,
NOBLE'S PRIME.

COCONADA CHEROOTS,

OF VARIOUS SIZES.

PONDICHERRY CHEROOTS AND CIGARS.

"Indiana" Cigars, No. 1 and No. 2.

"Long" Cheroots.

JUST LANDED, PER S.S. URBINO,

FINEST AMERICAN TOBACCO.

GOLD LEAF HONEY DEW CAVENDISH.

BEYNON STOCKEN & SON'S

CELEBRATED TOBACCO.

HONEY DEW, VIRGINIA, SHAG.

GOLDEN LEAF, BIRD'S EYE.

THOMAS BEAR'S TOBACCO,

BIRD'S EYE;—CUT CAVENDISH.

SMOKING MIXTURE, LATAKIA.

IMPERIAL MIXTURE.

J. NEUBERG.

COPPER-PLATE PRINTING, ENGRAVING, &c.

VISITING CARDS, Invitation Cards, Wedding Cards and Envelopes, Cheques, Bills of Lading, Office and Bank Seals, Seals for Stamping Envelopes, &c., engraved [illegible] moderate prices.

Specimens may be seen at the Office of the "BOMBAY GAZETTE" Office.

NOTICES.

ALWAYS ON HAND,

AT

P. GRANT AND SON'S,

2, RAMPART ROW,
SADDLERY AND HARNESS
OF EVERY DESCRIPTION,
WHIPS SPURS,
AND
MILITARY ACCOUTREMENTS.

G. NICOLL & CO.,

BOOT AND SHOE-MAKERS,
30, MEADOW STREET, BOMBAY, AND
EAST STREET, POONA,

Have always on hand a very select Stock of Ladies', Gentlemen's, and Children's Boots and Shoes.

ROWLAND AND CO.,

SADDLERY AND HARNESS ESTABLISHMENT,
19, MEADOW STREET AND RAMPART ROW,
BOMBAY.

Every description of SADDLES, BRIDLES, HARNESS, HORSE CLOTHING, SADDLE CLOTHS, HUNTING, RIDING and DRIVING WHIPS, always on hand.

ORDERS promptly attended to, and the repairs of Saddlery, Harness, &c., carefully executed.

OUTSTATION ORDERS should be accompanied by a REMITTANCE or Reference for Payment in Bombay.

F. ROWLAND,

CONTRACTOR FOR ARMY ACCOUTREMENTS,
BELLASIS ROAD, BYCULLA,
BOMBAY.

MANUFACTURER OF EVERY DESCRIPTION OF

MILITARY, SADDLERY, AND HARNESS,
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DOUBLE AND SINGLE LEATHER MACHINE BANDS, FIRE ENGINE HOSE AND BUCKETS MADE TO ORDER. LEATHER and MATERIALS for REPAIRS of HORSE ARTILLERY and CAVALRY EQUIPMENTS SUPPLIED to REGIMENTAL OFFICERS at MODERATE RATES.

MESSRS. HEPTOOLA ALLEEBHOY AND COMPANY,

22, Apollo Street, opposite the Secretariate,

Beg respectfully to invite the attention of Merchants, Captains of Vessels, Contractors, and the Public in general, to their large Stock, consisting of SHIP CHANDLERY of all sorts, including Anti-fouling Composition for the bottoms of Steam-vessels, and every description of Engineering Plant for the repairs of Steamers, &c., &c. All articles supplied will be of the best quality and at moderate rates, and orders promptly will meet with prompt execution, and be carried out in a manner which, they trust, will meet with approbation and a continuance of favours. A few articles on hand enumerated below, which may meet with attention :—

Best Manilla Rope, at Rs. 38 per cwt.
Do. Coir Rope, at Rs. 19 per cwt.
Do. Tarred Hemp Rope (Europe), at Rs. 22 per cwt.
Superfine wheat flour, fresh, Rs. 13 per cwt.
Best Sizing do. do.
Sizing do. do.
Kerosine Oil, best quality.
Best Europe Canvas.
Peacock's and McInnes's Anti-fouling Composition.
McDougall's Disinfecting Powder.
Taps and Dies (Whitworth's), complete in cases.
Low Moor Iron Bars, Plates and Rivets.
Iron, English, Swedish, and Yorkshire, of every description.
Copper and Brass Pipes of sizes.

Roman and Portland Cement in Casks.
Corrugated Iron.
Jim Crows.
Smiths' English Bellows.
Floor Cloth.
Rollers, Skins.
Bundling Twine.

Paint Oil, of various sorts.
Fire Engines complete.
Traversing Screw Jack.
Belting of sizes.
Clear Cloth.
Iron Tanks of sizes.
Fire Bricks.
Perforated Zinc Sheets.

N.B.—The Trade supplied at moderate rates.

SEWING MACHINES! SEWING MACHINES!! SEWING MACHINES!!!

THE Celebrated WHEELER and WILSON'S GOLD MEDAL SILENT WORKING LOCK STITCH SEWING MACHINES, so well known for unrivalled excellence of work, easiness of comprehension, and simplicity of construction.

The following description of Machines always on hand for sale with spare Needles and other Accessories at the Office of the Undersigned :—

No. 1. Plain Table Mahogany or Walnut, Polished.
No. 2. Do. do. do. do.
No. 3. Do. do. do. do.
No. 4. Do. do. do. do.
No. 2. Half Case unpolished Walnut, or polished Mahogany or Walnut fit for Drawing Rooms.
No. 1. Full Case Mahogany or Walnut Polished. It has the appearance of a handsome Cabinet.
No. 1. Elliptic Hand Machine, fit for Ladies, or for those who may not like to use the treadle.

All Machines warranted. Orders from Up-country promptly executed when accompanied with Remittance or Reference for Payment. Each Machine accompanied with a book of reference. reasons for using the Machines given to purchasers gratis.

DOSSABHOY MERWANJEE & Co.,
No. 7, Parsee Bazar Street,
Sole Agents for Messrs. WHEELER and WILSON.

AGENTS :—

Poona .... Dadabhoy Cowasjee Bootee, Esq.
Surat .... Sorabjee Eduljee Wadia, Esq.
Jubbulpore .... Baboo Moheschunder Chatterjee.

SUN FIRE OFFICE, LONDON,

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INSURANCES effected upon Merchandise, Warehouses, Shops, Dwelling-houses, and their contents, in Bombay and the Mofussil, at the Current Rates.

CLAIMS arranged by the local Agents, and paid with promptitude and liberality.

PEEL, CASSELS, & Co., Agents.

COMMERCIAL INTELLIGENCE.

TUESDAY, 1st April 1873.

Exchange on London opened for the Mail at a little advance on yesterday's rates, and buyers are holding out for an advance for this Mail, as well as for forward :—

Bank Bills, 6 months' sight		1s. 11 7/16d. to 1s. 11½d.
Credit Bills,	do.	1s. 11 11/16d.
Documents,	do.	1s. 11⅝d. to 1s. 11 13-16d.
Bank Bills, 3 months' sight		1s. 11½d.
Credit.	do.	1s. 11 7/16d. to 1s. 11½d.
Documents,	do.	1s. 11½d. to 1s. 11 13/16d.
Bank Bills, demand		1s. 10 15/16d.

On Calcutta Bank Bills, 60 days' sight.		99½
Do.	demand	100 3/16.
On Madras, 30 days' sight		99½ nominal.
Do.	demand	100
On China House Bills, 60 days' sight.		225 to 225½

GOVERNMENT SECURITIES.

Five-and-a-half per cent.	110½ to 110⅞
Four & half per cent.	104½
Four per cent.	102½
Four & half per cent. (Public Works Loan)	106
Five per cent. Debenture Loan, 1866-67	103½
15 years' Debenture Loans	109½
10 years' do. do.	105
5 years do. do.	108
Six per cent. Municipal Loan House Rate	112
Do. Do. Market Rate	112
New French Loan 5 per cent. (2 f. 50 c.) of 1871,92	
New French Loan (fully paid-up) of 1872	94
Paris Municipal Loan (Debenture Rs. 117) per Bond 115.	

Rates of discount at New Bank of Bombay—

Loans on Government Paper for 3 months' sight... 5 p. cent.

Do. do. and Bullion on demand ... 4 ,,

PRICES OF BULLION, &c.

Sovereigns, each	Rs. 10-8-6 to 10-9
Carolus	290
Mexican Dollars	222
Five-Franc Pieces	221½
Bar Silver	107½
Gold Leaf	16-12
Bar Gold 10 oz. English 100 touch	16-13-6 to 16-14
Australian Gold 100 touch	16-13-6 to 16-14

FREIGHT REPORT.

By Canal, Steamers are steady at £2-17-6 to £2-18-9, but there has been little enquiry to-day. Two sailing vessels have been trying to fix for Liverpool at £2-12 6 with usual concession in rates for Broken Stowage; but shippers only offer £2-10-0.

DAILY FREIGHT REPORT—2nd April.

London	Cotton Cases Seeds	No ships.
Liverpool	Iron Ships Cotton	£2 10s. 0d. to £2 12s.6d.p. t.nl
	Wooden Ships	£2 10s. 0d. to £2 12s. 6d.p.t.nl
	Myrabolans & Coir bdls	£2 0s. 0d. nl.
	Seeds	£2 5s. 0d. nominal.
Havre	Cotton Coffee	£2 17s. 6d. to £2 18s. 9d.
Overland Steamers—		
Venice		£3 2s. 6d.
Trieste		£3 2s. 6d.
Liverpool		£3
Havre		£3 5s. to £3 7s. 6d.
Liverpool via Suez Canal		£2 17s. 6d. to £2 18s. 9d.
China	Steamer Cotton	Rs. 8 per bale.
	,, Opium	Rs. 25 to 30 per chest.
	Sailing Ships	Rs. 6 per bale nominal.
Calcutta	Salt	Rs. 5 per ton.
Calcutta to Bombay		s.s. Rs. 19 p. ton.; ship Rs. 18 p. ton and Calcutta Port charges.
Mauritius		Nothing doing.

SALES AND PURCHASES.

PIECE GOODS.

The market shows no change, and prices remain unaltered. The following sales are reported to have been made by European firms yesterday :—

1,250	pieces Grey Shirtings	40 in.	39 yds.	7 lbs.	at Rs.	4 13 0
500	,, ,, ,,	40 ,,	39 ,,	7 ,,	at ,,	4 13 0
3,000	,, ,, ,,	40 ,,	39 ,,	8¼ ,,	at ,,	5 13 0
350	,, ,, ,,	45 ,,	39 ,,	9 ,,	at ,,	6 6 0
400	,, White Jacconets	40 ,,	20 ,,		at ,,	2 5 0
400	,, ,, ,,	40 ,,	20 ,,		at ,,	2 9 0
400	,, ,, ,,	40 ,,	20 ,,		at ,,	2 13 0
400	,, ,, ,,	40 ,,	20 ,,		at ,,	3 1 0
400	,, ,, ,,	40 ,,	20 ,,		at ,,	3 5 0

COTTON.

There is no change whatever to report in the state of the market, and prices show no quotable change. The business done yesterday has, in consequence of the unwillingness of purchasers to buy in quantities at our quotations, been small. The following purchases are reported to have been made by European firms yesterday :—

25	candies New Mowa	Ready	at Rs. 221
30	,, ,, Surat M.G.	,,	at ,, 249
125	,, ,, Broach M. G.	,,	at ,, 247
60	,, ,, ,, ,,	,,	at ,, 246
200	,, ,, Compta	1 month	at ,, 190
25	,, ,, Cutch	Ready	at ,, 215
25	,, ,, Veravul	,,	at ,, 192
25	,, ,, Akote F.P.B.	,,	at ,, 224
50	,, ,, Oomrawuttee	,,	at ,, 215
50	,, ,, Jodia	,,	at ,, 200
50	,, ,, Julgaum	,,	at ,, 212

BOMBAY BILL AND STOCK LIST.

Tuesday Afternoon.

Inquiry for Spinning shares at better rates. Government Paper unchanged.

BANKS.

No. of Shares	Noml. value ₹ sh.	Paid up.	Last dividend.	Names.	Cash Rates per Share.
	Rs.	Rs.	p. a.		
100,000	100	all	5 p.ct.	Agra Bank	83
22,000	1,000	all	6 p.ct.	Bank of Bengal	1,400
20,000	500	all	5 p.ct.	Do of Bombay New	736½
10,000	500	100	5 p.ct.	Do 2nd Res. Issue	228½
5,250	1,000	all	5 p.ct	Do of Madras	1,170
19,000	250	all	8 p.ct.	Chartered Mercantile Bk. of I. L. & China	250
40,000	281¼	all	12 pct.	Hong. & Shanghai Bank	410 nl.
40,000	200	all	Nil.	Chartered Bk. of I. & C.	150
37,090	250	125	3 p.ct.	National Bank of India	108
10,000	250	all	12 do.	Oriental Bank	450

RAILWAY COMPANIES.

......	£20	218·3·0	p.c.	G. I. P. Railway Consolidated Stock	231½
......	£20	109·1·5	do.	Do. New £20 Shares	126
......	£20	43·10·2	do.	Ditto	
......	£100	[illegible]	do.	B. B. & C. I. Railway Co.	1,125
......	£18	196·5·1	do.	Do. New Shares	215

LAND COMPANIES.

4,000	3,000	all	Rs. 77	Colaba Land Co.	1,465
3,000	150	all	Nil.	Frere Land & Pier Co. Ld.	111
750	2,000	2,000	31p.s.	Mazagon Land	880
6,000	1,000	all	15p.s.	Port Canning Land Company, Limited	455

PRESS COMPANIES.

150	5,000	2,850	225 ps	Akbar Cotton Press Co.	2,150
800	2,000	1,100	150do.	Albert Co. Kurrachee	810
100	5 0	all	10p.ct	Albert king Co.	550
250	3,000	250	Nil.	Alexandra Press Co.	210
150	12,000	11,000	100ps.	Apollo Press Co.	6,900
200	2,000	all	200ps.	Bombay Press Co.	1,675
200	500	all	50p.s.	Do New	400
380	1,000	1,000	100 ps	Broach Cotton Co	840
100	1,500	...	...	Carwar Company	1,150
500	1,880	all	40	Colaba Press Co.	5,650
350	9,000	all	250ps.	East India Press Co.	2,800 nl.
150	8,500	all	500	Fort Press Co.	6,800
300	2,000	1,800	75 ps	Framji Cowasji Press Co.	720
300	1,000	all	200 ps	Frenct Press Co	725
2	6,000	6,000	228 ps	Hydraulic Press Co.	2,200
250	5,000	1,467	75 ps	Imperial Press Co	850
200	400	350	42½ ps	Mofussil Press & G. Co.	635
120	2,500	all	250 ps	Prince of Wales Press	2,200
200	1,000	250	...	Sassoon's Press Co.	210
400	850	750	135 ps	Scinde Press Co.	470
190	1,000	750	...	Scind and Punjaub Cotton Press Co., Limited	1,140
225	2,000	1,000	250*	Victoria Press, Madras	1,175
150	850	all	8 p.ct	Vic. Cot. Gin & Press Co.	1,000

* Per share for the half-year.

SPINNING AND WEAVING COMPANIES.

[illegible]	2,000	1,700	150p.s	Albert Mills Co.	1,750
[illegible]	1,250	all	50p.s	Alexandra Spinning	1,205
[illegible]	2,500	all	100*	Alliance Spinning	2,460
[illegible]	5,500	all	...	Bombay	2,800
800	1,000	all	20*	Bombay United	960
800	150	150	25*	Broach Mills	230
2,500	2,000	all	...	Dhurumsey Spinning	1,310
150	2,000	all	200p.s	Great Eastern	2,000
2,500	1,000	all	140p.s	Manockji Petit's	1,145
900	1,000	all	40 p s	Morarjee Spinning	1,000
800	2,500	all	100p.s	Oriental	2,915
690	2,500	2,400	216p.s	Royal	2,000
[illegible]	1,000	all	...	Soonderdas Spinning	1,125

* Per share for the half-year.

MISCELLANEOUS.

......	2,500	1,500	106ps.	Bombay Burmah Trading Corporation	1,405
60,000	50	all	4½p.ct	Bombay Gas Company	55
500	500	300	15 ps.	Landing and Shipping Co. of Kurrachee Ld.	150
2,150	200	100	7 p. c.	Malabar Company Ld.	102
1,000	50	all	1½ ps.	Mechanics B'ld'gs Co.	25
2,000	500	all	40 ps.	Treacher & Co	460
2,000	250	all	40 ps	Viegas Patent Slip Co	60

BANKS IN LIQUIDATION.

			Date of L'dation.		
......	95	19½	—	Bank of China	1
......	250	2	Mar. '66	Central Bank	1
......				East India Bank	1
......	200	13	Feb. '67	Indian Peninsula	1
......	200	70½	May '67	Royal Bank	1

SHIPPING.

ARRIVAL.

April.	Vessel.	Commander.	From.
1	Faz Robanee	Pierre	Singapore, Jan. 13.

DEPARTURES.

April.	Vessel.	Commander.	Destination.
1	Joshua	Mouat	Calcutta.
	St. George	Hall	Madras.
	Asia	Crocco	Genoa, &c.
	Slieve Bloom	Cochran	Akyab.
	Lothair	Leslie	Rangoon.

DAILY IMPORTS.—1st April.

From Liverpool.

Stephensons, s, 1,388 bundles and 860 bars iron, D Jewa; 800 bundles iron hoops and 59 bundles spears, F Muir and Co.

Atalanta, s, 12 cases claret, and 12 cases sherry, W Cooper and Co.

From London.

Kingdom o' Fife, 50 cases champagne, 12 cases orange, and 6 cases brandy, E M Setna.

From Genoa.

Asia, s, 280 boxes claret and 250 boxes brandy, N Ardaseer and Sons; 202 cases brandy, P E Mehta; 55 cases claret and 5 boxes brandy, Bolton and Co; 50 cases brandy, B and A Hormusjee.

DAILY EXPORTS.—1st April.

For Liverpool.

Hannah Law, 250 bales cotton, Gaddum and Co; 5 bales cotton, P Jaware; 40 bales cotton, J Luckumchund; 50 bales cotton, C Macdonald and Co.

Phaeton, 600 bales cotton, S Mooljee.

Octavia, 112 bales cotton, N Soorchund.

Thunderbolt, 300 bales cotton, J H Aspinwall.

Atalanta, s, 30 bales wool, N. Vutuldass; 86 bales cotton, N Bhimjee; 25 bales cotton, M Pragjee; 25 bales cotton, Whittle and Co; 23 bales cotton, Knoop and Co; 130 bales hemp, J Goculdass.

Atholl, s, 22 bales wool, J Cursondass; 132 bales cotton, F Scot and Co; 200 bales cotton, W Bogle and Co; 63 bales cotton, C Macdonald and Co; 50 bales cotton, H Dods and Co; 150 bales cotton, T Doongersee.

Royal Alexandra, 130 bales hemp, S Narronjee and Co; 109 bales cotton, P Bazonjee.

Gresham, s, 45 bales wool, S Veerjee; 1 bale cotton, R Steuart and Co; 29 bales cotton, B Ambaidass; 100 bales cotton, W and A Graham and Co; 69 bales cotton, R Bhoja.

Thunderbolt, 400 packets myrabollams, S S Narrelwala; 500 packages myrabollams, Lyon and Co.

Ravensworth Castle, s, 28 cwts deer horns, G Hurjeewan; 64 cases ginger and 156 cases coffee, S Mooljee; 45 bales wool, N Bhojraz; 32 bales cotton, M Soorjee; 200 bales cotton, K Hurrydass; 116 bales cotton, H Nagsee and Co.

Cingalese, s, 100 bales cotton, Lyon and Co.

Bengalese, s, 670 bundles myrabollams, R Alladinbhoy.

Yeddo, s, 600 bundles galls, and 60 bundles beddas, S Narronjee; 500 bundles cotton, Wallace and Co.

Ellen Bates, 350 bundles hemp, and 800 coils coir rope, M. Mooljee.

For London.

America, s, 11 bundles E teeth, A Woosman; 14 bales hides, P Dowjee; 6 bales hides, N Jehangir; 1 bundle hides, E Sassoon; 79 pieces E teeth, A Peerbboy; 1 case cowda, D Hassum; 100 bales hides, L Chakee; 3 bundles and 30 pieces E teeth, H Vullybhoy; 31 bales hides, G Sigg & Co.

Ellora, s, 5 cases shawls, A Bhugwandas.

For Havre.

Jane Law, 250 bales cotton, E Latham & Co; 24 bales cotton, H M S Mushkee.

For Trieste.

Memfi, s, 200 bales cotton, V Brothers; 75 bales cotton, Gaddum & Co; 200 bales cotton, E Spinner & Co: 100 bales cotton, Peel Cassels & Co.

Ellora, s, 100 bales cotton, K Preiswerck & Co.

For Genoa.

Ellora, s, 4 bales cotton, D Merwanjee & Co.

For Falmouth.

Undaunted, 400 bales cotton, Gaddum & Co.

For Venice.

Memfi, s, 50 bales cotton, Gaddum & Co; 3 bales hides, G Sigg & Co; 200 bales cotton, V Brothers; 38 bales hides, G Sigg & Co.

For Suez.

Ellora, s, 20 bales silk, B Brothers.

For Rotterdam.

Chester, s, 147 bales cotton, A Trading & Co.

For Amsterdam.

Hilton Philipson, s, 255 bales cotton, W Nicol & Co.

For Hongkong.

Cathay, s, 5½ bales cotton, R S Woonwalla; 390 bales cotton, D Cawasjee Tata; 8 cases chundroos, E F Momed; 1,000 bundles sharkfins, L Curimbhoy; 261 bundles sharkfins, B Lalljee.

MILITARY.

ARRIVALS.—March 30.

Grierson, Captain, Public Works Department, on duty, from Deolalee.

Robert, Sub-Lieutenant, K. O. Hussars, on medical certificate, from Umballa.

March 31.

Blew, Captain, 14th N. I., on leave, from Kolapore.

Railles, Lieutenant, Staff Corps, on duty, from Kurrachee.

Baigrie, Lieutenant-Colonel, Wing Officer, on duty.

April 1.

Pryce, Lieutenant, 41st Regiment, on medical certificate, from Cuttack.

Mulcaby, Lieutenant, 25th K. O. Regiment, on medical certificate, from Jubbulpore.

Resy, Major, Bengal Staff Corps, on medical certificate, from Lucknow.

DEPARTURES.—March 31.

McClary, Assistant Surgeon, 20th M N I, on sick leave, to England.

April 1.

Catton, Colonel, Madras Infantry, on furlough, to England.

Trimwell, Surg Major, Medical Department, Madras, on leave, to Secunderabad.

Dandby, Captain, 19th N I, on leave, to Ahmedabad.

French, Captain, 19th N I on leave, to Ahmedabad.

Thomson, Colonel, 54th Regiment, on leave, to England.

Brownlow, Colonel, Bengal Staff Corps, on furlough, to Jubbulpore.

Mercer, Lieutenant Col, Bengal Staff Corps, on furlough, to England.

Bayley, Lieutenant, Royal Artillery, on leave, to England.

Macgowan, Colonel, Staff Corps, on leave, to Bandora.

Hare, Staff Assistant Surgeon, Bengal Medical Staff, on leave, to England.

Creagh, Captain, 52nd Fusiliers, on leave, to England.

Baigrie, Lieutenant, Wing Officer, on duty.

Kinaham, Staff Assistant Surgeon, Medical Staff, on duty, to Asseerghur.

POONA DIVISION ORDERS.

By Major-General J. T. Grant, C.B.,

Commanding Poona Division of the Army.

Poona, 31st March, 1873.

The undermentioned officer has obtained leave :—Poona Horse —Colonel R M Westropp, for 60 days, from date of departure, on privilege leave.

GOVERNMENT OF INDIA ORDERS.

(*Gazette of India*, March 29.)

Home Department.

The services of Surg R Moir, M D, of the Ben Med Est, are replaced at the disposal of the Mily Dept.

H E the Govr Genl in Council is pleased to appoint Surg J M Coates, M D, to the joint medical charge of Simla in the place of Dr R Moir.

Department of Agriculture, Revenue and Commerce.

Lt St George C Gore, R E, is appointed an Asst Supt of the 2nd grade in the Great Trigonometrical Survey.

Dr T Oldham, Supt of the Geological Sur of India, is allowed 9 months' furlough to Europe on medical certificate, with effect from the 2nd April 1873, or from any subsequent date on which he may avail himself of such furlough.

Mr H B Medlicott, Depy Supt, will officiate as Supt of the Geological Sur during the absence on furlough of Dr Oldham, or until further orders.

Foreign Department.

Subject to the confirmation of H M's Govt, H E the Viceroy and Govr Genl in Council is pleased to recognize the appointment of Mr Charles Buchanan Forbes as Acting Consul for Siam at Bombay.

Subject to the confirmation of H M's Government, H E the Viceroy and Govr-Genl in Council is pleased to recognize the appointment of Mr. George Smidt as Acting Consul for the German Empire.

The subsidiary leave of absence granted to Capt W J W Muir, Political Agent, Harsotee and Tonk, in Notification No 384 G dated the 14th ultimo, is extended to twenty-one days.

Capt A W Roberts, Asst to Agent to the Govr-Genl for Rajpootana, officiated as Political Agent, Marwar and Jeysulmere, from the 20th Nov 1872 to the 14th Jany 1872.

Lt A C Talbot, of the Benl S C, Squadn Subn 2nd Cavalry Hyderabad Contingent, to officiate as Asst to the Agent to the Govr Genl for Rajpootana until further order.

Lt A C Talbot assumed charge of his duties as Offg Asst to the Agent to the Govr Genl for Rajpootana on the forenoon of the 12th March 1873.

Lt E L Durand assumed charge of the office of 3rd Asst to the Agent to the Govr Genl for Central India on the forenoon of the 10th March 1873.

Lt Col R Renton, Mad S C, Town-Mag of Mysore, and Civil Pension Paymaster, is granted subsidiary leave of absence for one month from the 20th Jan. 1873, or from the date on which he may be relieved of his duties, to enable him to proceed to Madras, preparatory to taking furlough to Europe.

With reference to Notification No 5186, dated the 28th of Feb 1873, Lt J N S Kirkwood, Offg Adjt of the Deolee Irregular Force, will perform the duties of 2nd in Comd and Squad Officer, in addition to his own duties, during the absence on furlough to Europe of Capt J H L Greenfield, or until further orders.

Financial Department.

Subsidiary leave for one day (27th March 1873), preparatory to furlough, is granted to Mr. H D Sandeman, Offg Comptroller Genl.

From the 11th inst, Mr T H Biggs ceased to officiate in the fourth, and Baboo Rajaninath Roy in the fifth class of the Financial Dept.

Capt R S Robinson, of the R A, is appointed Depy Assay Master of the Calcutta Mint.

Mr. C E Chapman is appointed to officiate as Depy Commsr of Paper Currency, Allahabad Circle.

Military Department.

The undermentioned officers are permitted to proceed to Europe on furlough on private affairs :—

Lt Col Hungerford Meyer Boddam, of the Ben S C, Depy Commsr, Hazareebaugh,—for two years.

Capt Alexander Haldane Eckford, of the Ben S C, Cant Mag and Judge, Court of Small Causes, Barrackpore,—for seven months.

Capt Robert Edward Seymour Smith, of the General List, Infy, Adjt, 15th (The Loodiana) Regt of N I,—for eighteen months.

Capt John Henry Willoughby Osborne, of the late 4th Regt N I, Depy Supt, Rev Sur Dept,—for twelve months.

The undermentioned officer of the Ben S C having completed twelve years' service in the rank of Lt Col, is admitted to the Col's allowance :—

Lt Col (Bt Col) Charles Fitzroy Miller Mandy,—23rd March 1873.

H E the Govr [illegible] in Council is pleased to confirm Maj H Watson, of the Ben S C, to his appointment as Comdt of the 1st Cavalry, Hyderabad Contingent, with effect from the 25th March 1873, vice Col W Murray.

H E the Govr Genl in Council is pleased to confirm Capt (Bt Maj) C V Conway-Gordon, of the Ben S C, in his appointment as Brigade Major, Hyderabad Contingent, with effect from the 25th March 1873, vice Major H Watson, appointed to another situation.

Lt Col C Murray, of the Ben S C, having elected to reside in India on the terms laid down in paragraph 2 of G G O No 797 of the 1st Aug 1872, is permitted to remain in this country, with effect from the 10th Jany 1873.

The undermentioned officer is permitted to proceed to Europe on furlough on private affairs :—

Lt Col Felix Vincent Richard Jervis, of the Ben S C,—for two years.

With reference to the notification issued by the P W Dept, No. 180, dated the 14th March 1873, the services of Lt J C Barker, of the Royal Engrs (Imperial Est), late Asst Engr, 2nd grade, Irrigation Branch, Bengal, are replaced at the disposal of H E the C-in-C.

The furlough in India on private affairs granted to Lt Col J B Thelwall, C B., of the Ben S C, Comdt, 21st (Punjab) Regt of N I, in G G O No. 326, dated 27th March 1872, is extended for six months, from the 10th April 1873, on the same account without pay.

The undermentioned officer is permitted to proceed to Europe on urgent private affairs :—

Lt G de C Morton, of the 1st Bat, 6th Foot, Private Secretary and Aide-de-Camp to the Hon the Lt Gov, Punjab,—for six months without pay.

H E the Govr Genl in Council is pleased to make the following appointments :—

Punjab Frontier Force.

4th Punjab Cavalry.

Capt O T Underwood, 2nd Squad Officer, to officiate as 2nd in Comd and Squad Officer during the absence on furlough to Europe of Maj J Gillespie, or until further orders.

Lt (Bt Capt) E A Money, 1st Squad Sub, to officiate as 2nd Squad Officer, vice Capt Underwood.

Corps of Guides.

Capt G Stewart, Comdt of Cavalry and Squad Officer, to officiate as 2nd in Comd and Wing Officer, during the absence on furlough to Europe of Capt R B P P Campbell, or until further orders.

Capt R C Hutchinson, 2nd Squad Officer, to officiate as Comdt of Cav and Squad Officer, vice Capt Stewart.

3rd Sikh Infantry.

Capt G N Money, 2nd Wing Subn, and Offg Comdt, 5th Punjab Infy, to be 2nd in Comd and Wing Officer, vice Maj B R Chambers, appointed Comdt, 6th Punjab Infy.

Capt Money will continue to officiate as Comdt of the 5th Punjab Infy until the return of Capt McQueen, or until further orders.

Capt E C Codrington, Wing Officer, 5th Goorkha Regt (The Hazara Goorkha Bat) and Offg 2nd Squad Officer, 3rd Punjab Cav, to be Wing Officer, vice Maj F T Bainbridge, appointed Comdt of the 4th Punjab Infy.

Lt C B Norman, Qrmr, 1st Sikh Infy, to be Adjt, vice Capt J Cook, appointed to the 5th Goorkha Regt (The Hazara Goorkha Batn.)

1st Sikh Infantry.

Lt A F. Lambe, 1st Wing Subn, to be Qrmr, vice Lt C B Norman, appointed to the 3rd Sikh Infy.

4th Sikh Infantry.

Capt. L. C. deL. Daniell, 2nd Wing Subn, 1st Sikh Infy, and Offg Wing Officer, 4th Sikh Infy, to be 1st Wing Sub, but to continue to officiate as Wing Officer of the Regt during the time Cap B E Gowan continues to officiate as 2nd in Comd, or until further orders.

5th Goorkha Regt (The Hazara Goorkha Batn).

Capt J Cook, Adjt, and Offg Wing Officer, 3rd Sikh Infy, to be Wing Officer, vice Capt E C Codrington, appointed to the 3rd Sikh Infy.

H. E. the Govr Genl in Council is pleased to make the following appointment :—

Surg J Pitchall, M D, Examiner of Med Accts, to officiate as Examiner of Commst and Stud Accounts in addition to his own duties during the period Col T James, C B, may officiate as Controller of Mily Accts at Bombay, or until further orders.

The undermentioned officer having completed twelve years' service, including four years in the Staff Corps, is promoted to the rank of Captain :—

Bengal Staff Corps.

Lt (Bt Capt) Henry Stephen Hutchinson,—25th March 1873.

The services of Capt M A Alves, of the Royal Engrs, are placed at the disposal of the Public Works Dept.

The services of Vety Sur P Moir, of the R A, are placed temporarily at the disposal of the Government of the Punjab.

With reference to the Notification issued by the Home Dept, No 1247, dated the 25th March 1873, the services of Surg R Moir, M D, of the Med Dept, in joint medical charge of Simla, are replaced at the disposal of H E the C-in-C.

The following temporary promotions are made in the Commissioned Grades of the Army Commst Dept :—

Lt J R Burlton-Bennett, Sub-Asst Com Genl, 3rd class, and Offg Sub-Asst Commsy Genl, 2nd class, to officiate as Sub-Asst Comy Genl, 1st class, from 5th Feb 1873, during the absence on furlough to Europe of Lt R Patch, Sub-Asst Commsy Genl, 2nd class, and offg Sub-Asst Commsy Genl, 1st class, or until further orders.

Capt N R Burlton, Sub-Asst Comy Genl, 1st class, and offg Depy Asst Commsy Genl, 2nd class, to officiate as Depy Asst Commsy Genl, 1st class.

Maj A W Montagu, Sub-Asst Commsy Genl, 1st class, to officiate as Depy Asst Commsy Genl, 2nd class; and Lt F N Chalmers, Sub-Asst Commsy Genl, 3rd class, and offg Sub-Asst Commsy Genl 2nd class, to officiate as Sub-Asst Commsy Genl, 1st class, from 8th Feb 1873, during the absence on furlough to Europe of Col H Mills, Depy Asst Commsy Genl, 2nd class, and offg Depy Asst Commsy Genl 1st class, or until further orders.

Lt L W Christopher, Sub-Asst Commsy Genl, 3rd class, and offg Sub-Asst Commsy Genl, 2nd class, to officiate as Sub-Asst Commsy Genl, 1st class, from 20th Feb 1873, during the absence on furlough to Europe of Capt E M L Marriot, Sub-Asst Commsy Genl, 2nd class, and offg Sub-Asst Commsy Genl, 1st class, or until further orders.

It is hereby announced that on the recommendation of the Government of India, Her Majesty's Government has been pleased to confer a good service pension on the under-mentioned officer with effect from the 7th Oct 1872, in room of Major Genl Sir James Brind, K C B, who has succeeded to the Col's allowance.

Depy Inspr Genl of Hospitals Henry Bruges Buckle, C B, of the Medl Dept.

Her Majesty has been pleased to appoint the under-mentioned gentleman to be Asst Surg in Her Majesty's Indian Military Forces at the Presidency of Bengal. He is accordingly admitted into the service :—

Medical Department.

Asst Surg Russick Lall Dutt, M D.,—date of arrival at Fort William, 22nd Nov 1872.

The services of Asst Surg R L Dutt, M D., of the Med Dept, are placed temporarily at the disposal of the Govt of Bengal, with effect from the date he may have assumed charge of his duties under that Govt.

H E the Gov Genl in Council is pleased to make the following appointments :—

Hyderabad Contingent.

2nd Cavalry.

Lt H C Hamilton, Squad Sub, 1st Cav, to be Adjt, vice Capt R Attley, deceased.

1st Cavalry.

Capt F Weldon, Offg Squad. 2nd Cav, to be Squad Sub, vice Lt H C Hamilton.

Supy Surg Sydney Charles Courtney, M D, of the Med Dept, is brought on the establishment of Surgs to fill an existing vacancy.

H E the Govr Genl in Council is pleased to make the following appointments to complete the establishment, subject to the officers passing an examination in drill :—

Calcutta Volunteer Rifle Corps.

Mr James Arthur Aldis, to be Capt.

Mr William Trago Webb, to be Lt.

Marine Department.

H E the Govr Genl in Council is pleased to appoint Capt A Baker, Depy Master Attendant, to officiate as Master Attendant and Supt of the Government Dockyard, Calcutta, with effect from the 3rd Dec. 1872, vice Capt S G Boon, deceased, as a temporary arrangement and until further orders.

Public Works Department.

Mr R H Trotter, Controller of P W Accts, 2nd class, 3rd grade, Central Provinces, is allowed furlough to Europe for one year under section 7 of Supplement F of the Civil Leave Code, with effect from the 7th April next, or such date as he may avail himself of it.

Mr J H Harding, Controller, 2nd class, 2nd grade, Central India, is appointed Controller of P W Accts, Central Provinces.

Mr W A Billings, Depy Controller, Bengal, is appointed to officiate as Controller, P W Accts, Central India, during the absence of Mr Trotter, or until further orders.

Mr W F O'Donoghue is appointed an Accountant of the 4th grade on probation, and posted to Hyderabad.

Mr J Robertson is appointed to the P W D as an Asst Engr of the 2nd grade, and posted to the Punjab Northern (State) Railway.

The services of Lt F L Graves, R A, Asst Engr, 2nd grade, Irrigation Branch, Punjab, are at his own request replaced at the disposal of the Mily Dept.

Lt W Johnstone, R E, Asst Engr, 2nd grade, Holkar (State) Railway, passed the prescribed examination in the native languages according to the Deptl standard on the 10th March 1873.

Maj C J Mead, Suptdg Engr, 2nd grade, assumed charge of the Agra to Gwalior Railway Survey from Mr W C Furnivall, Suptdg Engr, Agra District Rajpootana (State) Railway, on the afternoon of the 14th inst.

Mr. T Richtsteig, Acct, 3rd grade, on probation, attached to, the Indus Valley (State) Railway, is permitted at his own request to resign his appointment in the P W Dept.

Mr. G Pruce is appointed to the P W Dept as an Acct, 4th grade, on probation, and is posted to the Indus Valley (State) Railway.

Mr. W Scott is appointed as an Acct, 4th grade, on probation, and posted to Mysore.

Mr. D C Gordon, Depy Controller, Punjab, is appointed to officiate as controller of P W Accts 2nd class, 1st grade, during the absence of Capt Westmorland, or until further orders.

Mr. T W Scott, Asst Controller, 2nd grade, Punjab, is re-transferred to the Executive Est as an Asst Engr, 2nd grade, and is posted to the Irrigation Branch of that Province.

Mr. A R Becher, Asst Engr, 1st grade, Irrigation Branch, Punjab, is transferred to the Accts Branch, with the rank of Asst Controller, 1st grade, and is posted to the Punjab. Mr. Becher will officiate as Depy Controller during the absence of Capt Westmorland, or until further orders.

Capt J Dundas, V C, R E, Ex Engr 2nd grade, is transferred from the Neemuch (State) Railway to the Military Works Branch.

The under-mentioned officers of Royal Engs are appointed to the P W Dept as Asst Engs, 2nd grade, and posted as follows :—

Lt R F Moore, Military Works Branch.

Lt W Peacocke, Military Works Branch.

Lt R H Brown Bengal Irrigation Branch.

Lt R O Lloyd, British Burmah.

Lt E W Creswell, N W P, Irrigation Branch.

Mr. F H Landon, temporary Assistant Engineer 2nd Grade Neemuch (State) Railway, is confirmed in his appointment, with effect from 4th January 1873.

Mr. F H Landon, Assistant Engineer, 2nd Grade, Neemuch (State) Railway, is granted six months' leave under Section 9, Supplement F of the Civil Leave Code from such date as he may avail himself of it.

Captain K C Pye, R E., Assistant Secretary to the Government of India, Public Works Department, Railway Branch, is granted three months' privilege leave, with effect from the 15th April next.

Captain W Shepherd, R E, Deputy Consulting Engineer to the Government of India for Guaranteed Railways, Lucknow, will officiate as Assistant Secretary in the Railway Branch during Captain Pye's absence, or until further orders.

Captain H McV Crechton, R E., Executive Engineer, 2nd Grade, is transferred from Bengal to the Military Works Branch.

ORDERS BY THE COMMANDER-IN-CHIEF IN INDIA.

Head Quarters, Calcutta, 19th March 1873.

Capt P W Smith, Genl List Infy, recently returned from furlough, is posted to the 10th N I, until further orders.

Offg Depy Inspr Genl of Hospital J E B Brown is posted to the Dacca circle of medical superintendence.

G. O. C C dated the 21st Jan 1873, p 38, appointing Surg J E T[illegible], M D, to officiate in medical charge of the 8th Ben Cavy, [illegible]

The leave granted to Lt H St P Maxwell, S C, 2nd Wing Subn 41st N I, in G. O. C C 12th Feb, p 87, is cancelled.

With reference to G O C C dated the 17th Feb 1873, p 98, Vety Surg R F Frost is directed to do duty at Mooltan, and Vety Surg T J Symonds at Umballa.

Vety Surg J Hammond, on being relieved, is directed to proceed from Mooltan to Meerut for duty.

The undermentioned officers have leave of absence :—

37th Foot.—Capt R Skinner, to Bombay, for one month from date of quitting regiment; and thence to England, for twelve months from date of embarkation, on private affairs.

60th Foot (2nd Battalion.)—Asst Surg P L Kilroy, to Bombay, for one month from date of availing himself of it, to appear before a medical board.

105th Foot.—Capt C F Bond, to England, for twelve months from date of embarkation, on urgent private affairs.

Staff Corps.—Lieut Col (Bt Col) E Oakes (Comdt 2nd Native Infantry) to Bombay, for one month from date of availing himself of it, preparatory to furlough to Europe, on private affairs.

Lieut Col W E Marshall, (doing duty at Fyzabad,) to Mussoorie and the hills north of Deyrah, for six months from the 15th April, on private affairs.

Major A Blunt, (Wing Officer 43rd N I,) to Calcutta, for one month from date of availing himself of it, preparatory to furlough to Europe, on private affairs.

Lieut H H Swetenham, (2nd Wing Subn 21st N I,) to remain at Deyrah, on medical certificate, from the 1st March to the 30th June, in extension.

Lieut G M Abbott, (1st Squad Subn 19th Ben Cavy,) to Bombay, for one month, from date of availing himself of it, preparatory to furlough to Europe, on private affairs.

Bengal Infantry—Lieut Col R W Elton, (doing duty at Lucknow,) to Bombay, for one month from date of availing himself of it, preparatory to furlough to Europe, on private affairs.

Lieut Col J M Earle, (doing duty at Dinapore,) to Mussoorie, from the 15th April to the 15th Oct, on private affairs.

Lieut Col (Bt Col) W D Bishop, (doing duty at Meerut,) to Bombay, for one month from date of availing himself of it, preparatory to furlough to Europe, on private affairs.

General List, Infantry—Capt A G Hartshorne, (Offg Qmr, 35th N I,) to Bombay, for one month from date of availing himself of it, preparatory to furlough to Europe, on private affairs.

Indian Medical Service—Surg Maj H F Williams, M D, (in medical charge 40th N I,) to Bombay, for one month from date of availing himself of it, preparatory to furlough to Europe, on private affairs.

POSTAL NOTICES.

DEPARTURE OF OCEAN MAILS.

	Date.	Mail closes.	After-packet.
United Kingdom	April 7	5-30 P.M.	6-30 P.M.
Kurrachee	,, 4	11 A.M.	12 A.M.
Persian Gulf via Kurrachee	,, 11	11 A.M.	12 A.M.
China	,, 8	4-30 P.M.	No after packet.
Australia	,, 5	4-30 P.M.	
Mauritius, Reunion, &c	,, 14	5-30 P.M.	6-30 P.M.
Zanzibar, &c.	,, 14	5-30 P.M.	6-30 P.M.

OVERLAND MAIL.

The Overland Mail Steamers of the P. and O. S. N. Company leave Bombay every Monday at 7 P.M. during the fair Season. and on Fridays, at 5-30 P.M., commencing with the mail of the 24th May, during the monsoon.

Letters will be received at the General Post Office up to 5-30 P.M. Newspapers, Books, and Patterns, up to 3 P.M.

Registered Letters up to 2 P.M. Letters presented for registration after that hour will be received up to 4 P.M. on payment of an additional fee of 2 annas on each letter. The additional fee to be paid in stamps affixed to such letters.

Late letters, if fully prepaid by means of stamps in respect both of postage and of late letter fee (4 annas each), will be received at the Pier Post Office from 5-30 to 6-30 P.M.

The latest hour for posting Overland covers at the several Branch Post Offices will be 1-30 P.M.

Fully prepaid letters will be received on board the Overland Mail Steamer after 5 P.M. up to starting time (7 P.M.) by the payment of an additional fee of Eight Annas. All others will be refused.

The postage chargeable on letters sent to the countries mentioned below *through Trieste* is altered as follows, with effect from the 1st April 1873 :—

	Present Rates per ½ oz. Annas	Pies.	Revised Rates per ½ oz. Annas	Pies.
Austria, Luxemburg, German States, Austrian Post Offices in Turkey	8	8	8	0
Belgium, Denmark, Netherlands, Switzerland, Moldavia, Wallachia, Servia	9	4	9	0

POSTAGE BY THE BRINDISI ROUTE.

The Postage rates chargeable on Correspondence forwarded "via Brindisi," to the United Kingdom, or places served through the United Kingdom, are as follows :—

For the United Kingdom.

Each Letter per ½ ounce—annas 8.

Each Newspaper per 4 ounces—annas 2.

Each Book or Pattern Packet not exceeding one ounce—1 anna and 4 pie; not exceeding 2 ounces—annas 2, 8 pies; not exceeding 4 ounces—annas 4, 8 pies; every additional 4 ounces—annas 4 8 pies.

The full prepayment of Correspondence forwarded via Brindis is optional and all covers not fully prepaid will, unless specially marked by the senders for transmission by any other route and conforming to its conditions, be forwarded via Southampton.

The subjoined Table shows the dates of departure of Overland Mail Steamers from Bombay during the first half of 1873 :—

	At P.M.		At 7 P.M.
Monday	April 7	Monday	May 19
,,	,, 14	,,	,, 26
,,	,, 21		At 5½ P.M.
,,	,, 28	Friday	May 30
,,	May 5	,,	June 6
,,	,, 12	,,	,, 13

CHINA AND AUSTRALIAN MAILS.

The subjoined Table shows the dates of departure of the China and Australian Mail Steamers from Bombay during the first half of 1873 :—

CHINA MAILS LEAVE BOMBAY ON

	At 4-30 P.M.		At 4-30 P.M.
Tuesday	April 8	Monday	June 2
,,	,, 22	,,	,, 16
,,	,, 5	,,	,, 30
,,	May 19		

AUSTRALIAN MAILS LEAVE BOMBAY ON

	At 4-30 P.M.		At 4-30 P.M.
Saturday	April 5	Saturday	May 18
,,	May 3	,,	June 23

Registered letters will be received until 1 P.M. on the respective days. The Postage for a ½ oz. letter to the Australian Colonies is 8 as. 8 pies.

MAILS TO MAURITIUS.

The subjoined time table, shows the dates of departure of mails for Mauritius and Reunion for the first half of 1873 :—

REGULAR MAILS.		SUPPLEMENTARY MAILS.	
Monday	Apr. 14	Monday	Apr. 21
,,	May. 12	,,	May 19
,,	June 6	,,	June 13
,,	Mar. 24		

MAILS FOR ZANZIBAR.

The following table of the steam packet service between Aden and Zanzibar, and *vice versa*, is published for general information. The service will be a monthly one in connection with mail steamers from England :—

Leave Bombay.	Arrive Aden.	Leave Aden.	Arrive Zanzibar.
April 14.	April 22.	April 25.	May 7.
May 12.	May 20.	May 23.	June 4.
Leave Zanzibar.	**Arrive Aden.**	**Leave Aden.**	**Arrive Bombay.**
April 12.	April 21.	April 24.	May 2.
May 10.	May 19.	May 22.	May 30.
June 7.	June 16.	June 19.	June 27.

MAILS FOR KURRACHEE AND PERSIAN GULF.

The B.I.S. N. Co.'s Contract Steamers from Bombay to Kurrachee and Persian Gulf will leave as under :—

LEAVE BOMBAY FOR KURRACHEE.

Friday	April 4	Friday	May 16
,,	,, 18	,,	,, 28
,,	May 2		

LEAVE BOMBAY FOR PERSIAN GULF VIA KURRACHEE.

Friday	April 11	Friday	May 9
,,	,, 25	,,	,, 23

Registered and Ordinary letters, as well as books and sample packets, and parcels, can be posted up to 11 A.M. and late fee letters up to 12 noon on the day of departure of the steamer.

DESPATCH OF INLAND MAILS FROM BOMBAY.

Revised Table of the hours for closing the Inland Mails, which came into force from the 1st October, and will continue so until further notice :—

MAILS.	At General Post Office. Ordinary Letters, &c.	At General Post Office. After-Packet.	At Branch Offices.
For Bengal, N. W. Provinces, Punjab, Central Provinces, Malwa, Berar, and for the following Post Towns on the N. E. Line of the G. I. P. Railway—Wassind, Kussara, Egutpoora, Nassick, Munmar, Nandgaum, Chalisgaum; and those from Bhosawul to Jubbulpore and Bhosawul to Nagpore	8 A.M.	9-30 A.M.	7-30 A.M.
For all Post Towns on the N. E. Line of the G. I. P. Railway, as far as Bhosawul only	4 A.M.	5 A.M.	5 P.M. of previous day.
For all Post Towns on the S. E. Line of the G. I. P. R. for Poona, Deccan, S. M. Country, and Madras Presidency; also for Ahmednuggur and Seroor	8-30 A.M.	10 A.M.	7-30 A.M.
For ditto on the S. E. Line of the G. I. P. Railway, as far as Poona	12 NOON.	1-30 P.M.	11-30 A.M.
For ditto on the B. B. and C. I. Railway for Guzerat, Kurrachee, Sind, Kattiawar, and Kutch	4 A.M.	6 A.M.	5 P.M. of previous days.
For ditto in Southern Concan, i.e., for Penn, Nagotna, Mhar, Khed, Dapoolee, and Rutnagherry	6 A.M.	......	5 P.M. of previous day.

Registered letters and banghy parcels for despatch by all mails will be received, except on Sundays, from 10 A.M. to 4 P.M.

Letters.—There are six deliveries in Bombay every day; at 8 A.M., 10 A.M., 11-30 A.M., 12-30 P.M., 2 P.M., and 5 P.M. The inland post goes out at 8-30 A.M., for Khandeish, Malwa, Berar, Central Provinces, Punjab, N. W. Provinces, and Bengal, and all post towns on the north-east line of the G. I. P. Railway; for Poona, Southern Maratha Country, and Madras Presidency at 8-30 A.M.; and for Scinde, Kattywar, and Cutch at 4 A.M.; for the South Eastern line as far as Poona, 12 noon. The Overland Mail for England is despatched every Monday evening at 7 [illegible] and closes at 5-30 o'clock. Late packets are received, o[illegible] of extra postage, up till 7 o'clock at Apollo Bunder [illegible] on inland letters not exceeding ½ tolah [illegible] tolah 2 annas, 2 tolahs 2 annas; on foreign letters not [illegible] ½ ounce via Brindisi 8 annas, 1 ounce Rs. 1; via Sout[illegible] not exceeding ½ ounce 6 annas, 1 ounce 12 annas.

THE "BOMBAY GAZETTE."

The following are now the uniform rates of subscription to the *Bombay Gazette* both for town and up-country subscribers :—

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The shape of the *Bombay Gazette Overland Summary* is now similar to that of the *Pall Mall Budget*. Residents in distant parts of India will find the *Gazette Summary* a convenient Weekly Paper of Bombay and general news. It contains all the Government Orders, Civil and Military, from the official *Gazettes*; specially-written Money and Commercial Market and Freight Reports; Leading Articles on the principal topics of discussion in India; and all the Local and General Intelligence of the Week.

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G. W. TERRY,

Member of Committee and Honorary Secretary.

THE BOMBAY EXHIBITION is OPEN TO-DAY to PURDA LADIES and FAMILIES. ADMISSION HALF A RUPEE.

G. W. TERRY,

Member of Committee and Honorary Secretary.

DOMESTIC OCCURRENCES.

[The charge for notifying a domestic occurrence is one rupee, and the announcement must be authenticated.]

BOMBAY.

BIRTH.

MACFARLANE—April 1st, at 46, Breach Candy, the wife of John Macfarlane, Esq., of a daughter.

OTHER PRESIDENCIES.

BIRTHS.

NEWTON—March 21st, at Dehra Doon, the wife of Ernest Newton, Esq., Pleader, of a daughter.

FAICHNIE—March 24th, at Rawul Pindee, Mrs. Alex. Faichnie, of a son.

JOHNSON—March 24th, at Dehra, the wife of Mr. T. S. Johnson, Deputy Superintendent, Revenue Survey, of a daughter.

HUNTER—March 26th, at Ferozepore, the wife of Major Charles Hunter, Royal Artillery, Commissary of Ordnance, of a daughter.

The Bombay Gazette.

WEDNESDAY, APRIL 2, 1873.

At no time perhaps since the army of England came into existence has it been in such an utter state of chaos as regards its rules and regulations of drill. With a very excellent field exercise book, at present, we may be said to be really without any recognised authority on infantry evolutions. With every desire not to be behind the age, we commend the far-sightedness of the authorities in whose hands the promulgation of regulations exists. The Field-Marshal Commanding-in-Chief is far too great a conservative to hastily abandon a system which has been developed through a series of years, and which is the result of experience bought more or less dearly. From time to time lately different systems have been "recommended for trial and report"; which is preferable to issuing any new field-regulations, till satisfactorily proved, better than those in existence, and being borne on the tide of novelty. Wellington prize essayists and the numerous recondite theorists of the period, whose cry is "order in disorder," because, in the last European campaign on record an army adopting this system, flushed with victory, were able to roll up their antagonists, who from the first being outgeneraled, were as a corollary out-numbered at the points of contact. Ever since Sedan it has been the fashion in our army to be Prussian, and although appreciating at their full value the admirable system and teaching adopted in that army, we are glad to see the men who are responsible for our text-books sufficiently realizing the importance of trying the new ideas on their merits, before issuing regulations that experience might necessitate cancelling.

We are led into these remarks by a reactionary movement that has already commenced in favour of harking back to our old line formation, which it is well known is warmly advocated in a modified form by the Adjutant-General of the Indian Army. One of the chief arguments against the new order of things is that, with the long range ordnance of the present day, shot and shell are likely to do more damage to a force formed up according to the latest fashion at more or less open order in a series of four lines, one behind the other, than if the formation was more compact, and consisted merely of skirmishers and supports, the latter being in either line formation where cover is procurable, or in a line of half battalions or companies, at more or less interval, according to the available cover.

It is always advantageous to have some recognised general idea laid down regarding the manner positions ought to be assaulted, held, or evacuated; but now-a-days, a great deal more than formerly, individual intelligence and common sense will have to be trusted to. Laying down one "plan "of attack" is like writing one prescription for all diseases—a sort of Holloway's pill! The commander who aims at success has a great deal more to consider than is realized by most people. The four chief things to adapt himself to and take into consideration appear to us to be—(1st) the position he has to assault; (2nd) the kind of people it is held by; (3rd) the ground he has to work over; and (4th) the style of troops he is leading. As all these little contingencies vary pretty frequently, to be dogmatical and lay down one regulation to be invariably observed would be worse than useless. Yet we must not stand still, and we trust, ere long, certain general rules will be laid down to be departed from as little as possible, with the simple object of letting regimental officers know what they are to teach their men.

An unfortunate Adjutant of infantry, keen in his work, and taking an interest in seeing his men drill well, is in these days driven wild. If a wise man, he sticks to his written law and, avoiding the unwritten, teaches his men according to the field exercise book, knowing that the first time they take the field for a brigade day they will have quite enough to unsteady them. Men do not take long learning to turn into a mob, but they do take some time learning to work loosely for a few hours together, and then, when called on, to be able to fall into order; so we think it advisable, with the latter object in view, when regiments or companies are sent out in skirmishing or open order, that the several units be kept intact, instead of the front being covered by some men from all the companies as has been advocated. One plan of attack which we will briefly describe seems to us a good specimen plan that might be practised with advantage. We will imagine a brigade of three infantry regiments sent to take a position.

1.—One whole regiment covering a front of about six hundred yards, is sent forward with an average of a couple of yards between files, but formed in files or groups, or in the best way to avail themselves of cover as reached.

2.—A second regiment, 300 yards in rear, in half battalions; the outer flank of each half battalion covering the outer flank of the leading regiment.

3.—A reserve well out of range in rear.

As the first line approaches to nearly charging distance of the position, the "close" is sounded; upon which signal it closes [illegible] double towards its centre, the [illegible] of the second-regiment [illegible] the ground vacated [illegible] ing regiment [illegible] in one [illegible] and the faultiness of the new fangled formation is avoided, where, if a shot or percussion fuze shall fail to strike or burst amongst one line, it may do so in the next, or the next, or the next, which is simplifying matters for the enemy's artillery.

The advantages of what we have recommended may be summed up as follows :—(1) By sending a whole regiment out to cover the front, in the formation above specified, the evils of being obliged to constantly reinforce from the rear is avoided, in doing which there are always heavy casualties, and when the final rush is made, after the leading regiment has closed to its centre, all its integral parts are placed as the men are accustomed to find them, and they are more likely to be in hand than they would be if they found men of not only other companies on their right or left but possibly men of other regiments. (2) The supports in half battalions on the flanks, besides being in order when they join in the general assault, are so placed that they can at any time either prolong the front of the first line or resist any attempt at a turning movement; and at the same time, from their position, can pour a concentric fire on the point of attack; they are also less likely to suffer from the enemy's shots which miss the first line, it being an established fact that it is the *centre* of an advancing line that receives the hottest fire, which leads to the proverbial "expanding in "the direction of the flanks," which Major Schmid, A. A. G., in his able lecture at Lucknow last year, on the Theory of Skirmishing, quoted as being described by eye-witnesses to be the results of exposure to the fire of breech-loaders in the recent campaigns in France and Bohemia. The subject is worthy of being ventilated, and we do so in the hope that amidst the numbers of suggestions, experiments, and experiences, the unfortunate regimental officer and soldier will not be much longer left in his present state of sketchiness as regards what is really wanted of him when he goes to a Brigade Parade or a Camp of Exercise.

NOTES OF THE DAY.

A meeting of the Bench of Justices of the Peace for the City of Bombay was to have been held yesterday to consider the Budget. A few gentlemen attended and put Dr. Blaney into the chair; but after waiting for twenty minutes, they separated, being unable to find a quorum. Even had a quorum been found, we think the Budget would not have been discussed, because every serious piece of work is being shelved in the meantime by the Justices, who think that there is no use of taking any further interest in municipal affairs now that they are shortly to be superseded in their functions by the Town Council and Corporation, as created under the new Municipal Act. Unless this Act come into operation quickly, the affairs of the town may be sent to wreck and ruin; and as it is, the work which those unquickened bodies must face whenever they come into existence will be something enormous and alarming.

What has become of the census of Bombay? It is pretty generally understood that when the returns do see the light they will contain within themselves the evidence of imperfection. There will always be considerable difficulty in getting a reliable census in such a mixed population. It is assumed, on the evidence of the last census (of 1864), that Bombay always contains a vast labouring male population, and that this excess of males over females is more remarkable in Bombay than in any other sea-port town whose population is known. The disproportion which the old census represented of children of both sexes to male adults is also supposed to be due to the presence here of a large number of wifeless individuals, or men who are vegetating away from their wives, but nobody has taken the trouble to say anything about the proportion between women and children of both sexes. It is scarcely worth while alluding to these matters until we have the returns before us.

The delay in publishing the census is very much to be regretted. We have had the returns of the Bengal census and the accompanying report on our table for the last month. These returns include a population of 66 millions, and the report and tables extend over 220 pages of foolscap. Compilation and printing must both be better done in Bengal than in Bombay. There must be a screw loose somewhere when a single compact city like Bombay cannot produce its census as expeditiously as the large straggling province of Bengal. Where can the hitch be? All the usefulness of the census will soon be lost if it is not forthcoming until a fourth of the decade during which the census is to last has passed away. A second year is moving on since the enumeration took place. But Bombay always does things in monstrous proportions. It was Sir Charles Trevelyan who said that we counted only by lakhs, and it may now be added that we work only by years. For solid hard work Bombay is nowhere. We talk big politics and demand large privileges a great deal better. Work does not agree with us, but in tall talk and much froth we do excel. We now demand that the man who is asleep with the census under his pillow should be aroused and informed that the year 1873 is hastening to its conclusion. Let us have the returns, without a report if need be, only do let us see where we are and how many of us remain as survivors of the wreck of 1864.

We presume that very few of our readers are aware that there is what is called a "Charity "Fund" in connection with the Jamsetjee Hospital. This fund does a deal of sterling good work in a quiet, unobtrusive way, and probably it would do much more if its unpretentiousness did not operate against it to keep it poor, for it is observable that public charity in Bombay is generally given to loud schemes of benevolence. When sick natives are picked up on our roads they are taken to the hospital and attended to medically, but they are generally so poor that they have neither that small amount of clothing which a native absolutely requires, nor as much money as would be sufficient to take them to their native place or enable them to subsist until they might obtain employment. It is in such cases that the charity fund comes in and gives assistance. Little sums varying from Rs. 5 to Rs. 15 are dispensed to poor people who wish to get to Tanna or to Poona or elsewhere; occasionally patients require passages to Kurrachee or Calcutta, and then such a serious inroad has to be made upon the little charity fund that the officers of the hospital pray that these patients may keep away. When a case like this occurs, the hospital authorities are sincerely grateful to firms like Messrs. Nicol and Company, who either subscribe a few rupees or grant a free passage by some of their ships. Poor natives who have had their limbs amputated in the hospital would be in a serious plight but for this charity fund; for, extraordinary as it may seem, although Government defrays the general expenses of the hospital, including expenses for amputation operations, yet it does not pay for supplying wooden legs to patients. By this kind of economy Government would be compelled to pay for the keep of all patients with limbs cut off—since these could never leave the hospital unless they were trained to leave by a series of hops, or were carried out of the compound and set down at the gate to crawl about as best they could—if the charity fund were not in existence. At this hour many a limbless native is indebted for means of motion to the unobtrusive little charity fund; and many another, thinking of the fund and his con[illegible] hos[illegible] more patients than this number could be relieved, and in a more substantial way, too, than they are at present, because instead of receiving a subsistence allowance for five days, they might be presented with as much as would keep them going for fifteen days or even a month. A few native gentlemen, knowing the immense good that the fund does to their poor and wretched countrymen, subscribe a little to it occasionally. Mr. Morarjee Goculdass, who gave Rs. 50 the other day, is one; the Rajah of Bhownugger who gave Rs. 1,000 in 1868, is another; and we hope that other gentlemen, now that they know the nature of the fund, will also help it. If the committee for the Purbhoo Fancy Dress Ball have any money to spare, we would suggest that the Charity Fund of the Jamsetjee Hospital is an admirable object to send it to, and we beg to assure them that Dr. Anderson will be happy to receive it if they should think of their suffering countrymen in their hours of folly or festivity.

When we went through the Bombay Exhibition and gave an account of it, our time was limited, and in our hasty run through the rooms we omitted to mention articles which a moment's glance would have shown us deserved very flattering notice. The picture gallery might have been more fully noticed. We do not think that we did justice to the bright, life-like colouring of the fishes painted by Rolf, and exhibited by Mr. Best. This picture (No. 374, screen No. 26) has been much admired, and even artists have wondered how Rolf got his oils and colours to shine on the scales and the fins with a gleam so life-like. Neither did we do justice to Mr. Griffiths. We mentioned his "Half-dead Sunset" as a warm and poetical study, but we did him an unfairness by taking no notice of his "Mohbed at Prayer" (No. 81, screen No. 5). This seems to us to be the best picture by an amateur in the whole Exhibition. There is only a head, but the execution of it is so forcible and easy, that looking at it reminds one of the effort of an old master. The half up-turned face of the Parsee priest, the slightly opened mouth, the hollows where teeth once were, the wrinkled expression, are all most truthfully done; the colouring is also wonderful. The back ground is rough and heavy, but this serves only to bring into relief the admirable execution of the head. "A Ghatee" (No. 126, screen 7) is another of Mr. Griffiths' clever studies. The figure sits cross legged, with his fingers interlocked; and this is drawn in a most natural style, although the greatest art seems to have been expended in bringing out the deep shadows in the lines of the heavy puggree. Artists as well as poets make common objects interesting; here Mr. Griffiths has made a poor coolie and his hubble-bubble seem almost poetical. Colonel Fane's "Chinese Piratical Junk" (No. 184, screen No. 10) is a good bit of drawing and lively colouring. The junk is scudding along before a breeze which is swelling out the dark brown sails, as well as making the spray fly off the tops of the dancing waves. As a good contrast to the size of the junk, Colonel Fane has introduced a boat near it, manned by two Chinese seamen who are spiritedly drawn; and above all comes a sky looking half threatening and half joyful between the contending influences of sun, wind, and rain. There are few pictures in the Exhibition equal to this seascape of Colonel Fane's. Colonel Hancock's pleasant pictures we have already noticed, as well as Mrs. Seward's, but we would fain draw attention to their excellence again.

LATEST INTELLIGENCE.

[Reuter's Telegrams.]

THE CARLIST INSURRECTION.

LONDON, 1st April.

The revenue of Great Britain during the past year amounted to £76,608,770, an increase of £1,900,456 over 1871-72.

The Emperor of Austria has invited M. Thiers to the Vienna Exhibition.

Ten thousand armed citizens govern Malaga; they refuse to admit Government troops and levy taxes on the wealthy inhabitants.

Lawlessness prevails in Barcelona. The inhabitants are exasperated against the Carlists who have attacked churches. Precautionary measures are being taken.

At various meetings of the Staffordshire colliers, it was unanimously agreed to accept the present rate of wages provided the price of coal was reduced 5s. per ton.

The evidence given before the Commission on coal shows that the production is undiminished.

LONDON, 31st March, Aft.

The Liverpool Cotton Market to-day closed firm. Surats steady.

Fair Dhollera 6 5/16d.

ALEXANDRIA, 31st March.

The following vessels have passed through the Suez Canal :—

Homeward bound—Stirling, India, European, Virago, Lady Clare and Thomas Parker.

The people of Ahmedabad have already subscribed Rs. 75,000 for the purpose of erecting a college there.

Rumour has it that no one was more surprised by the Viceroy's public announcement of Tuesday last, with regard to the Budget, than Sir Richard Temple himself.

The Governor-General in Council has been pleased to sanction the increase from 9 to 12 of the number of probationers in the sixth class of the Financial Department.

The new college at Trevandrum, the foundation stone of which was laid on the 29th September 1869, was formally opened by His Highness the Maharajah of Travancore on the 20th ult.

We notice that Anna Sanglikar and his accomplices have been thrown out of the administration of the Sanglee State, the management of which has now fallen into the hands of Balkrishna Mulhar and Mahadev Anna.

At the close of February the cash balances in the Government treasuries in India amounted to Rs. 19,07,77,207. At the same period in the previous year the balances stood at Rs. 21,58,03,284, and in 1871 at Rs. 15,57,39,539.

The *Arya Mitra* makes a strong attack on the administration of the Nawab of Cambay. This State, says the *Mitra*, was once very populous and prosperous, but now chronic misrule has brought it to ruin, many of its residents have migrated to the adjacent British territories, the ryots are oppressed, redress of grievance there is none. The paramount British Government has been requested to exercise its pressure, and to induce the Nawab to appoint an educated and able karbharry.

It is not often that we hear of native newspapers candidly praising the British Government and exhorting natives to moderation. The other day, however, the *Sumsher Bahadhur* was eulogizing the British Government for its unparalleled superiority to every rule that has preceded it. The writer advises his countrymen to be thoughtful and respectful in their requests to Government for reform, and tells them they must not ignorantly clamour against taxation, or [illegible]ence of the burden—they [illegible] the other point [illegible] tion the in-

Digitized with financial assistance from the Government of Maharashtra on 27 June, 2017

with both. He is to receive, try, and determine in his court (which shall be called "The Court of the British Officer in Cashmere") all suits of a civil nature between European British subjects, or between European British subjects and their servants, provided—(1) that the right to sue has arisen, or the defendant at the time of the commencement of the suit dwells or carries on business, or personally works for gain, within Cashmere; (2) that the suit is not of the same nature as those suits of which the cognizance by the ordinary Civil Courts of British India is barred by law. He is to have the powers of a magistrate of the first class as described in Section 20 of the Code of Criminal Procedure (Act X. of 1872) for the trial of offences committed by European British subjects or by Native British subjects, being servants of European British subjects. Provided that in the case of any offender being a European British subject, he shall only have power to pass a sentence of imprisonment for a term not exceeding three months, or fine not exceeding one thousand rupees, or both; and when the offence complained of is under the Indian Penal Code punishable with death, or with transportation for life, or when it cannot, in the opinion of such officer, be adequately punished by him, he shall (if he thinks that the accused person ought to be committed) commit him to the Chief Court of the Punjab. Civil suits between European British subjects or their servants not being subjects of the Maharaja on the one side, and subjects of His Highness the Maharaja of Cashmere on the other side, shall be decided by a mixed Court composed of the said British Officer and the Civil Judge of Srinuggur, or other officer specially appointed in this behalf by the Maharaja of Cashmere.

MILITARY ITEMS.

THE following letter from the Government of India, Military Department, No. 146, dated 3rd March 1873, is published for general information:—In reply to your letter, No. 424, "Camp," dated 26th January 1873, I am directed to acquaint you, for the information of His Excellency the Commander-in Chief, that the Right Honourable the Governor-General in Council concurs in the opinion of His Royal Highness the Field Marshal Commanding-in-Chief, that it is not desirable that General Officers, other than those commanding presidencies, should be received on parade by artillery salutes.

UNDER the authority of the Right Hon'ble the Secretary of State for India, His Excellency the Governor-General in Council is pleased to notify [illegible] the period of tenure of appointment as Bri[illegible] by officers of the Staff Corps and [illegible] for the future be restricted to [illegible]cers appointed from Native [illegible]de staff under this ruling [illegible]eir substantive regimental [illegible]rn to them on the expira[illegible] staff service, their names [illegible]ained on their regimental [illegible]ive the benefit of any pro[illegible]ke place in their regiments [illegible] provided they are considered the same, but will retain no [illegible]ny regimental allowances [illegible] their absence on staff em[illegible]nted to fill these temporary [illegible]ve the full allowances from [illegible]ey may take up the duties [illegible] The above ruling is not [illegible]esent incumbents.

[illegible]LOGICAL "W." OF THE [illegible]S OF INDIA."

[illegible]as toujours vraisemblable.

[illegible] THE "BOMBAY GAZETTE."

[illegible]er to my last letter, "W.," writ[illegible]emporary, said something to this [illegible]ld find my letters in the columns [illegible]he would be in a position [from [illegible]ilence me." I admire the Sir [illegible] of rancour, the paraphrase of [illegible]ion of this kind—"Cease, vile [illegible]r'te against a meteorologist!" [illegible]f mine which I decided to write [illegible]nting out the extent of error in "W.'s" computation of aerial transformations, I never gave him to understand, even by the most distant allusion, that I was bent on waging a warfare with him. I accepted the actual results of the weather and proceeded to verify them by the published predictions of "W.," and I selected the *Bombay Gazette* in which to "utter" my remarks on the ground of impartiality—not that the *Times of India* would not do me equal justice, but because [illegible] was already the organ on the other side. Against [illegible]ch a course "W." nor anyone else similarly fancying himself aggrieved ought, in common fairness, to find any fault. Like every other correspondent I vouchsafed valuable information, in order to perfect, if such a thing is possible, the ultimate object of one so weatherwise as "W.;" and really I fail to perceive why I should be arraigned—being guiltless of *haze* in my conclusions—before the tribunal of public opinion because my notes taken down directly from the hand of Jupiter Pluvius so signally demonstrates "W's" prophetical shortcomings; but I presume in his case the matter must be, as is well said, *suus cuique mos*.

However, to revert to meteorology. What is there before the public, *non obstante* the accumulative evidence of *quid nuncs* in general, about the weather for the months of February and March, and how do facts bear out "W.'s" statements? I will observe here in passing that predicting (?) for so extensive an area as the Bombay Presidency, whether it is conducted on any system involving the geometric theory of curves—perhaps Mr. Dalvi might be able to tell—it is hardly impossible to go on predicting without getting some evidence to dovetail as "one more for the prophet," or in the way that many bets of hazard or even a canon at billiards is made, *i.e.*, by a fluke! Now what is there—a weather cast for February and one for March, plus a supplement for the same month for the Bombay area.

Of the weather cast for February the least said about it the better for "W.'s" reputation.

Of the weather cast for March, I append the following:—

Dates.	"W."	Jupiter Pluvius.
March 3.	Storm and rain.	Nothing of the kind—not the slightest sign of a storm.
March 8th to 9th.	Disturbed sky, with a few drops of rain.	No rain—no changes in the artillery above, at least as far as Bombay area is concerned.
March 13th to 16th.	Disturbed sky, with a few drops of rain.	A failure like the last—sky clear, of a cerulean hue.
March 22nd to 23rd.	A good storm.	Something like the Surat cyclone, and I am glad to say, like that cyclone, was never experienced.

Supplement to weather cast for March.

Dates.	"W."	Jupiter Pluvius.
March 13th to 18th.	Will result in something more than disturbed skies and trifling rain.	*That* something is still coming. As far as Bombay area is concerned there is nothing in the shape of "one for the prophet."
March 13th to 18th.	Three storms are likely within that period. The probable dates are the 13th moderate; 15th to 16th with much thunder, lightning and rain; 18th a trifle more intense than the last.	Every prediction here a signal failure as far as Bombay area is concerned.

I have nothing more to add to this register carefully kept and in itself a valuable commentary, but if it can help to eliminate the errors of "W.'s" calculations, he is quite welcome to use them. Let's see if he can be more serviceable, as suggested by one of his admirers, to the opium trade.

ROBERT BURNS.

THE PURBHOO FANCY DRESS BALL.

TO THE EDITOR OF THE "BOMBAY GAZETTE."

SIR,—I have carefully read the very interesting and humourous account of the Fancy Dress Ball of my castefellows given in your to-day's issue. One cannot but thank the writer for the minute description he has given of the whole affair. Every unbiassed man, who may have witnessed the spectacle, will, I think, agree with his just remark that "Not a smile—not an expression—to be seen on one of them! There they sit fiddling with their dresses, or their swords, or their laces, looking neither to the right nor the left, very well pleased with themselves internally perhaps, but scorning to show any sign of it whatever!" If the subscribers were at all desirous of having a Fancy Dress Ball, in spite of all the warnings and remonstrances of the newspaper correspondents and the majority of the Purbhoo community, it is very curious why they should not have imitated the Europeans in every respect. They should have danced to the sweet strain of English music and performed many other strange acts, but should not have occupied their chairs or sofas like "dumb statues cut in alabaster," apparently satisfied with their exalted but self-acquired position.

Looking at the whole *tamasha* in a serious point of view, there cannot be the slightest doubt that the whole thing appeared ridiculous and inconsistent. Instead of wasting their energies and money in varghodas and balls, which are evidently intended for the rich, the Purbhoos will do well to direct them towards some nobler objects. I hope the time will soon come when they will lay aside these foolish and extravagant habits, and show the same eagerness and unanimity that they have exhibited on the present occasion towards philanthropic and charitable purposes.

A WELL-WISHER.

Bombay, 31st March.

BO[illegible]

THE TOWN BAND, [illegible]quested to mention, did not play at the Pur[illegible]ancy Dress Ball on Saturday night.

DISTRICT PLEADERS' EXAMINATION.—The examination of candidates for the office of district pleader commenced on Monday in the new Secretariat Building.

THE NATIVE STATES.—A native paper asks the Government to obtain annual statements of the incomes and expenditures of Native States, and exercise due control over lavish and improper expenses.

THEFT.—At the Girgaum Police Court yesterday, a man named Ramchunder Dhondoo was convicted of stealing a copper vessel, belonging to one Madun Damodhur, and sentenced to receive ten stripes.

ACCIDENT ON BOARD SHIP.—William Morris, third officer of the steam-ship Ravensworth, accidentally fell into the hold of the ship on Monday. He was much hurt and was removed to the Jamsetjee Hospital.

ROYCHUND DEEPCHUND GIRLS' SCHOOL AT SURAT.—We see that Meer Syed Alum Khan Saheb, Nawab of Beyla, has presented a sewing machine and Rs. 100 in cash to the Roychund Deepchund Girls' School at Surat.

FIRE.—On Monday night, about 11 o'clock, a fire broke out at Goolal Warra, in the house belonging to one Gungaram Sookchund. By the exertions of some of the neighbouring people the fire was speedily extinguished.

GAMBLING.—At the Fort Police Court yesterday, Ghella Dewjee and another were charged with being found gaming, and were sentenced by Mr. Nana Morojee to pay a fine of ten rupees each, with the alternative of twenty days' rigorous imprisonment.

APPEALS AGAINST HOUSE ASSESSMENT.—We learn that several appeals have already been filed against the house assessment by the Municipal Commissioner. These will be heard and disposed of before the Court of Petty Sessions to-morrow.

THE PARSEE ELPHINSTONE DRAMATIC CLUB.—These well-known amateurs give a family performance tonight at the Grant Road Theatre, when the play of "Adeline" will be produced. It is trusted the ladies will muster strong to greet the performers, who promise them a good entertainment and a hearty laugh.

SCHOOL BOOKS FOR STUDENTS.—The *Yezdan Parest* states that complaints are heard on all sides regarding the insufficiency of a supply of school-books, both English and Vernacular. Government retains the monopoly of printing and selling these school-books, and this paper thinks it ought to keep a good supply of educational literature.

ENTERPRISING PARSEES.—Dr. Rustomjee Cowasjee Badhurjee and Dr. Cursetjee Framjee Khorey, two well-known graduates of the Grant Medical College, proceed to England by the next mail to qualify themselves and obtain the degree of M. D. Both these gentlemen have enjoyed extensive practice in Bombay in the native community.

PROGRAMME OF MUSIC to be played by the Town Band at the Explanade Band Stand this evening:—

March	Fulton	Gurtner.
Polka	La belle Collette	Gurtner.
Variations	Carneval de Venice	Paganini.
Valse	The Fairies	Strauss.
Selection	Orphée aux enfers	Godfrey.
Galop	Sneezing	Briggs.

GOD SAVE THE QUEEN.

SHIPPING ITEMS.

THE BARQUE HOPPET, 661 tons, Captain G. E. Matheson, arrived in harbour on the 31st instant from Liverpool (Nov. 29th) with a cargo of 1,019 tons coals. The vessel is consigned to the captain.

MESSRS. RUBATTINO CO.'s s. s. ASIA, 860 tons, Captain L. Crocco, sailed yesterday for Genoa, &c., with the following cargo:—1,000 bales cotton for Naples. 901 bales cotton for Genoa. 650 bales cotton, 1,804 cwt. gingelly seed, and 742½ cwt. coffee, for Marseilles.

THE following is a list of the passengers booked to proceed to England to-day per s.s. Atalanta:—

Mrs. Way, six children, and European servant; Major Allen; Mrs. Allen, two children, and European servant; Mrs. Lindsay and child; Dr. Howard; Master Howard; Mrs. Howard and four children; Miss Brown; Mr. Alfred King; Mrs. King, four children, and European servant; Mr. Couldrey; Mrs. Sewell, three children, and native servant; Mr. J. Colebrooke; Miss Colebrooke, Mrs. Colebrooke and two children; Mr. Higman; Mrs. Higman and two children; Mr. J. C. Douglas; Mrs. Douglas and child; Mrs. Deynan; Mr. H. Matthews; Mr. R. G. Anthoney; Mr. T. G. Kelly; Mrs. Kelly; and Mr. Murphy.

STATE OF THE TIDE AT BOMBAY.

HIGH WATER.		APRIL.		LOW WATER.	
Time.	Height.			Time.	Height.
H. M.	FT. IN.			H. M.	FT. IN.
1 50 m	4 8	Wednesday	2	8 14 m	6 8
2 54 a	5 0			8 49 a	2 3
2 27 m	3 3	Thursday	3	8 57 m	5 5
3 49 a	3 9			9 39 a	1 0
3 3 m	2 0	Friday	4	9 46 m	4 2
4 59 a	2 10			10 47 a	0 2
4 0 m	0 10	Saturday	5	10 46 m	3 2
6 17 a	2 6			......	......
5 34 m	0 5	Sunday	6	6 24 m	0 1
7 38 a	2 7			11 35 a	2 8
7 29 m	0 8	Monday	7	2 4 m	0 8
8 43 a	3 1			1 38 a	2 7
8 51 m	1 6	Tuesday	8	3 10 m	1 8
9 30 a	3 8			2 22 a	3 0

Moon—First Quarter, 4th, 11h 26m.p.m.

RELIGIOUS SERVICES.

HOLY TRINITY CHURCH, SONAPORE.

SIXTH WEDNESDAY IN LENT, 2ND APRIL, 1873.

6 P.M.—Evening Prayer and Sermon. Hymns 79, 88, and 104.

ST. PAUL'S CHURCH, KAMATIPURA.

8 P.M.—Sermon by the Bishop of Bombay. Hymns 82, 65, 66 and 14.

DAMAGES FOR WRONGFUL DISMISSAL.

AT the Small Causes Court yesterday, an application for a new trial in the case of Lewis v. Tapp was disposed of before a full Court, consisting of Messrs. O'Leary and Spencer. The case, in the first instance, came on for hearing on Friday last before Mr. O'Leary, first Judge. Mr. Chalk appeared for the plaintiff, and Mr. Fletcher for the defendant.

The action was brought to recover Rs. 1,000 as damages for wrongful dismissal. The plaintiff entered into an agreement with the defendant (who is carrying on the business of Messrs. P. Grant and Son, Sadlers in Bombay) to be foreman for three years. The agreement was made in England through the defendant's agents. Plaintiff arrived in Bombay in August 1872, and was dismissed at a month's notice in March last. Defendant was charged with incompetency, disobedience, and neglect. Evidence was gone into, and the case lasted the whole of Friday and was then adjourned till Monday, when it again lasted the entire day. His Honor held that the evidence only showed that fault had been committed of a nature not sufficiently grave to warrant the dismissal, and gave a verdict for the plaintiff for Rs. 800.

The case was brought before the full Court yesterday on an application by Mr. Fletcher for a verdict to be entered for the defendant or for a new trial. Several cases were cited by Mr. Fletcher and Mr. Chalk; and both gentlemen addressed the Court upon the law and the evidence.

The Court held that no sufficient ground had been shown in support of the application, and it was accordingly dismissed.

FEMALE DUELLISTS.—The Paris *Figaro* states that a duel was fought on Thursday between two women living in the Boulevard de Courcelles. The cause of dispute was rivalry for the affections of a man named Juglin, and the two women agreed to decide their dispute by means of a duel with knives. The frightful conflict was waged in the house 84, Boulevard de Courcelles, and the result was one woman mortally and the other dangerously wounded. The cause of this dreadful contest, the man Juglin, has been arrested.

HIGH COURT DECREES.

YESTERDAY at the High Court, the following short causes were heard before Mr. Justice Gibbs:—

TEJA SHAMJEE V. JUGJEEVUN HEMJEE.

Mr. Taylor, instructed by Messrs. Rimington, Hore, and Langley, appeared for the plaintiff. The action was brought to recover Rs. 9,747, the balance of an account. The defendant, who appeared in person, admitted the debt and asked for time until the 7th May next. The Court gave a decree for plaintiff for Rs. 9,747, with interest and costs: execution stayed until 7th May next.

DHURUMSEY WULLUBDASS AND OTHERS V. PURSHOTUM LUDHA.

The Hon. Mr. Scoble, instructed by Messrs. Rimington, Hore, and Langley, appeared for the plaintiffs. Mr. Macpherson, instructed by Messrs. Leathes, Crawford, and Boevey, appeared for the defendant. The action was brought to recover Rs. 1,500 for goods sold and delivered. Mr. Scoble asked that the suit be transferred to the long cause list. The application was granted.

GOVERDHUNDAS PURSHOTUMDAS V. NARRON WITTOJEE.

The parties appeared in person. The plaintiff sought to recover Rs. 1,270, the balance due on an account. Defendant admitted the debt, and the Court gave a consent decree for plaintiff for Rs. 1,170 with interest at 24 per cent. from 12th December 1872 till judgment, costs and further interest on the judgment at 6 per cent. execution stayed.

THE LONDON, BOMBAY, AND MEDITERRANEAN BANK V. FUCKEER BALCRUSTNA.

Mr. Taylor, instructed by Messrs. Dallas and Lynch, appeared for the plaintiffs. The suit was brought to recover Rs. 25,750 due on account of a call made by the High Court of Chancery. The defendant admitted the debt and produced his schedule, in which it had been inserted. His Lordship gave a decree for plaintiffs for Rs. 25,750, with interest at 5 per cent. from 26th October 1870, and costs: execution stayed until further order.

The following causes were heard before Mr. Justice Green yesterday:—

THE LONDON, BOMBAY, AND MEDITERRANEAN BANK V. YESHWUNTROW BULWUNTROW.

Mr. Macpherson appeared for the plaintiff. Summons was served on the defendant at Bassein. The suit was for money due on calls made by order of the Court of Chancey on the contributories of the Bank.

Decree ex parte for Rs. 1,400 with interest at five per cent. from the 24th October 1870 till judgment, costs, and six per cent. till payment.

DEWCURN BHOJA V. LUCKMIDASS WALJEE AND ANOTHER

The Advocate-General appeared for the second defendant. The plaintiff, he said, was an insolvent and the case had better stand over for a week in order that the Official Assignee might determine whether he would proceed against his client. He held a letter from Messrs. Shapoorjee and Thackurdas, stating that they were instructed to proceed against the second defendant on behalf of the Official Assignee and that they intended to apply for a further adjournment. To this he objected as notice had only been given late last evening.

Mr. Macpherson (on behalf of the Official Assignee) replied to the Advocate-General's objections, and a further adjournment was granted, the Official Assignee to give security for the costs, out of which the defendants' costs of the day were to be paid.

JAMSETJEE RUTNAGHUR V. THE RUTNAGHERRY SAW MILL COMPANY.

Mr. Macpherson appeared for the plaintiff. Service of summons at Rutnagherry was proved. The action was on a promissory note executed to the plaintiff by Arthur Crawford as managing director of the company. The note was dated the 23rd June 1871 and was for Rs. 5,000 payable on demand. Rs 1,515-9-3 were paid on account on the 10th of August 1871, and the amount now sued for was the balance due.

Decree for Rs. 3,484-6-9, with interest at 6 per cent. from the 17th January 1872 till judgment, costs and further interest on judgment at 6 per cent.

DEWJEE VEERJEE V. POONJA WALJEE.

Mr. Macpherson appeared for the plaintiff, and Mr. Pigott for the defendant. The action was brought on a promissory note, and the defendant had filed a written statement in which he denied owing the amount to the plaintiff. Case transferred to the long cause list. Costs of the day to be costs in the cause.

A CURE FOR HYDROPHOBIA.

THE following letter has been sent by J. Marshall Woodrow, Esq., Superintendent, Botanical Gardens, to the Secretary to Government, General Department:—

Notonia Grandiflora was brought into notice by Dr. Gibson in 1860 as a cure for hydrophobia, and there is a number of cases on record in which it is believed to have cured that dreadful disease. As doctors generally do not admit the existence of any properly authenticated cure for hydrophobia, I believe it to be of importance that the reputation of this plant be thoroughly investigated, and if it is proved to be useful, the plant should be generally distributed, and if inert, condemned.

2. An infusion of the fresh or dried stems taken at a draught is the form in which it has been used hitherto.

3. The plant is a native of a few high rocky hills in the Deccan. Rs. 2 per lb. would be sufficient to repay the cost of collecting, and I would recommend that this office be authorised to collect and distribute the stems at that rate to whoever wish to try them.

The Superintendent's proposal has been sanctioned by Government, but it has been directed that as an experimental measure, a small quantity only need be collected.

THE CONSPIRACY CASE.

AT the Fort Police Court yesterday, before Mr. John Connon, Senior Magistrate, Hajee Adum Hajee Jacob, a broker, was again charged with fabricating false evidence and abetment thereof, and with preferring a false charge against Kureem Khan Sudoo Khan, Haroon Latiff, and Waljee Khemjee, with intent to injure them, knowing that there was no just or lawful grounds for such proceedings, and abetment thereof.

Mr. Payne (Jefferson and Payne) conducted the prosecution, and Mr. Taylor, barrister-at-law, defended the accused.

Kureem Khan Sudoo Khan said—I sell shawls, and have a shop near Mombadevie. I know a boy called Abdoola Hajee Kadur. There was a case in this police court in which that boy was prosecutor. The defendant was Abdool Raym on, who has since been convicted upon another charge. The present defendant Hajee Adum is a relative and partner of the said Abdool Raymon. The boy Abdoola came to my house and lived there during the prosecution in the police court. The present defendant Hajee Adum said at that time at the shop of Bhaoo Meeya, "You should give up that boy, or else we shall ruin you. You shall be handcuffed and your wife shall be burned out." I was arrested on All Thanksgiving Day (27th March 1872). I was arrested at Bombay by Ahmed Ali, detective police, on a charge of stabbing a man, and taking away Rs. 500 at Ahmedabad. Four days after my arrest at Bombay I was taken to Ahmedabad, where I was confronted by the last witness Coorjee Jetha. The charge made against me was false. I had never been to Ahmedabad before. I was discharged by the magistrate.

Cross-examined by Mr. Taylor—I was taken by the Sircar's people there. I knew the defendant Hajee Adum before. I see him here now. It was Coorjee Jetha, the last witness, that brought the false charge against me and caused me to be arrested. I only heard from other people that the defendant influenced my arrest. He had threatened me before.

After the examination of several witnesses, the magistrate adjourned the case for further enquiry till Tuesday next.

A QUESTION OF HEALTHY OCCUPATION OF A BUILDING.

AT the High Court a few days ago, judgment in the case of Cursondas Nensey v. Bhimjee Purshotum was delivered by the Hon. Mr. Justice Gibbs, before whom it was heard for several days. Mr. Anstey and Mr. Farran, instructed by Messrs. Hearn, Cleveland, and Peile, appeared for the plaintiff. Mr. Marriott and Mr. Macpherson, instructed by Messrs. Manisty and Fletcher, appeared for the defendant.

MR. JUSTICE GIBBS, in giving judgment said—The parties to this suit are next door neighbours. The defendant's house fronts in Dewjee Dwarkadass Lane; the plaintiff's house forms the corner of this lane and Moody Khana Street, having a frontage in both. The south side of this house extends towards the west, forming a wing, the north side of which faces the back of defendant's house. At the western end of plaintiff's wing is the house of Wullubdass. This wing of plaintiff's house at present consists of a ground-floor, four stories, and an upper terrace room called by the parties a "bungalow." Of these, all above the third story have been added since the house was first built in 1842-43, viz., in 1864-65. The defendant's house has been lately rebuilt. The old house consisted of a ground-floor, three stories, and a gable-roof sloping N. and S., in which appears to have been a loft. The back or south wall touched the north wall of plaintiff's wing and extended upwards to about one-third of plaintiff's third story, on which side there appears to have been a narrow flat terrace about two feet wide, from the north side of which the sloping roof of the defendant's house commenced. The water-plate of this roof is still visible on the western side of the main wall of plaintiff's house. This back wall of defendant's house appears to have been incorporated in some way with the north wall of plaintiff's wing, as in pulling it down, it was necessary to take down both walls and rebuild plaintiff's to the top of his third story. The defendant has rebuilt his house and it now consists of a ground-floor and five stories, the upper one of which overtops plaintiff's house by some few feet. The back wall of the new house, however, instead of touching the wall of plaintiff's wing, has been built at a distance of seven feet therefrom. In the court yard so left, the defendant proposed in the south-east corner to build a column five stories high of privies, one to each floor of the house, the approach to which would be by a series of galleries 2 feet 6 inches wide at the back of the house, by which means the open space at the back will be further reduced from 7 feet to about 4 feet 6 inches in width. On the third story of plaintiff's house in the northern wall of the wing is a window marked H in the plan, and in the western wall of the main house two openings marked N. The suit is brought to recover damages for the injury the plaintiff has sustained from the light and air he formerly received through H and N being diminished by the height of the defendant's new building, and to obtain a perpetual injunction to prevent the defendant from building the column of privies proposed, as also the series of galleries communicating with them. Sixteen issues have been raised and a large quantity of evidence has been recorded, but the first point with which I shall deal is that portion of the plaint by which damages are sought for the loss of light and air. This entirely depends on whether the window H and the openings N are, or are not, ancient lights. The plaintiff's evidence on this point is to the effect that these were made at the time his house was rebuilt in 1842-43. Besides the evidence of the plaintiff on this point, there is that of his moonim Jeykisson Dossa, who was in the employ of plaintiff's father when the house was rebuilt and kept the account of the expenses. He states that the openings H and N were then made, and he distinctly denies that they were opened as alleged by defendant in 1852. He is corroborated by the contractor who built the house, Hoosungjee Hormusjee, and Hunmunta Morowjee, who was one of the workmen employed. These are the only witnesses who depose from their personal knowledge. The other witness for the plaintiff who speaks as to the construction is Mr. Goslin, the architect, but his evidence does not assist in any way on this particular point. On the other side, the defendant alleges that H and N are not ancient lights, that they were not inserted until after Wullubdas's house had been built in 1852, when they were opened to compensate for the light and air which had been stopped by the erection of Wullubdas's house to the west of the wing; and besides the defendant's own evidence on this point, there is that of Hunsraj Lalljee, Hurry Cullianjee, Wussunjee Dossa, and Ramdas, the defendant's brother. These are the direct witnesses who contradict, from their own knowledge, the evidence of the plaintiff and his witnesses. If I had to determine the question solely on the direct evidence tendered by the two parties, I admit I should have considerable difficulty in arriving at a conclusion, as neither from their manner of deposing, nor from their evidence in itself, can I see reason for believing one side more than the other; but there are circumstances which tend to assist me and which are not open to the same objection that oral testimony is. The evidence of the surveyors, Messrs. Wilcox, Ashdown, and Juggonath Sudasew, went to shew that the nature of the mortar or plaster surrounding H. and N. is of a different description, being lighter in colour and apparently put on subsequent to the original plaster on the wall. Perceiving the great importance of this point as a guide to my decision, I personally inspected the premises, and as regards N. my inspection corroborated the statement that the plaster was of a different description from that in the lower portion of the west wall of the plaintiff's house. As regards H., the wall in which it is inserted having been lately rebuilt, of course my inspection did not assist me, but I see no reason for doubting the evidence of Mr. Juggonath particularly, that the plaster round this window was of the same description as of that still remaining round N. I do not think the fact of these openings being surrounded by brick is of much consequence, as such might have been used together with sand-stone (of which the west wall is composed) when it was originally built, and is not by itself a fact which necessarily leads to the conclusion that it was a subsequent insertion. I am inclined however from the state of the plaster, which resembles that of the upper stories, to find that H. and N. were not inserted when the house was built in 1842-43. When, then, were they made? The defendant states they were made after Wullubdas' house had been built. This building undoubtedly shut out much light and air from the windows in the western end of the wing, being only 4 feet from them, and there is evidence that the plaintiff inserted an opening in the opposite wall of the second story to compensate for this loss as regards that floor of the house, and it was the only remedy he had as defendant's old house extended above this story. According to the evidence and the evident position of the old roof and terrace of defendant's house, there would only be just room at H. and N., and in no other place for openings to be inserted if it were necessary to improve the light in the third story. It is also a fact that the plaintiff, in the application for the *ad interim* injunction which he sought and obtained from my brother Bayley, did not apply to have the building of defendant's new house stopped, because it interfered with these openings. Under all these circumstances, I have arrived at the conclusion that H. and N. are not ancient lights. Th[illegible]ding necessarily limits the remainder of the inquiry [illegible]uch, as this window (H) and these openings (N) [illegible]ound not to be ancient lights, that is, not to have been made and in use for t[illegible]y years, the question of damages for reduction of [illegible]nd air falls, as also the position of the proposed [illegible]s and the mere erection of the building for the [illegible] privies, and I have, therefore, only to consider w[illegible] these latter in their proposed internal construction are such as would be likely to be so far a public nuisance, that they would probably interfere with the healthy occupation of the plaintiff's premises. Undoubtedly, a person building a house may erect privies and may do so on any portion of his own property, provided he does so in a man[illegible] not to cause injury to his neighbour, on the principle quoted by Blackburn, J., in Fletcher v. Rylands, L. R. 1 Ex., p. 283; from the case of Tennant v. Goldwin in 6 Mad., p. 311—"One must use his own, so as thereby not to hurt another." I have, therefore, to look to whether these proposed privies would be such a nuisance as would be detrimental to the health of plaintiff and his family, and this must depend on the evidence adduced, taken in connection with the site and the circumstances surrounding it. And in applying the facts so found to the case, the Court will bear in mind the language of Lord Brougham in Ripon v. Hobart, 3 Mylne and Keene, 169, and will be slow to interfere—"when the thing sought to be restrained is not unavoidably and in itself noxious, but only something which may, according to circumstances, prove so," or, "when the thing to be stopped, while it is highly beneficial to the one party, may very possibly be prejudicial to none;"—and also the caution of the same learned judge, expressed in this passage—"The great fitness of pausing much before we interrupt men in those modes of enjoying or improving their property, which are *prima facie* harmless or even praiseworthy, is equally manifest." I will first allude to that which has been more than once prominently brought to my notice during the trial, viz., that my brother Bayley on similar evidence to that given before me, granted an injunction to stay the building of these privies. I am inclined to think that in so doing, he was led into an error, from which the mind of the learned counsel for plaintiff, even during the trial, was not free, viz., that what was proposed was a series of English water-closets of the usual somewhat complicated machinery which are in common use at home, and which have been introduced into some buildings in Bombay, into this Court House in particular, and which frequently get out of order, and, when they do, create a great nuisance. It is also a curious fact that what was actually proposed and what is represented on the drawing filed, and which was also one of the exhibits before my learned brother, was not shown to Dr. Sylvester; for this gentleman confines his evidence to English water-closets and a good supply of water and their effect, stating that owing to want of drainage they could not, he thinks, be used in this part of Bombay, and that if they could, the prejudices of natives would prevent their using them—so that Dr. Sylvester's evidence does not assist me in the matter. Now what is proposed to be erected may be thus described—To each privy is a soil-pipe of glazed earthenware 9 inches in diameter, into the top of which is inserted a pan with a 5-inch in diameter opening, to which is a valve fitting close, which opens by simply pulling up a handle, so that when the privy is not being used, the opening into the soil-pipe is closed. The valve is open when the closet is being used. The effect of this soil-pipe being 4 inches larger in diameter than the opening in the pan, is that the soil falls down to the receptacle at the bottom without soiling the pipe. From the bottom, where the receptacles are placed to receive the soil coming down each soil-pipe, is a brick and chunam shaft, 4 feet by 1 foot, going up the entire height of the column of privies, like a chimney, and at the top by means of an iron-pipe, into which it terminates, is carried up further 10 feet above the higher of the two buildings. This is the ventilating-shaft up which all noxious gases would escape, as the pans, being closed by the valves, there would be no draught but up the shaft, and this would prevent fœcal odours coming out into the court-yard. The rooms are also closed by spring-doors, so that they would not be outlets for bad smells. The pans would be kept clean from the usual ablutions which natives adopt, and the receptacles would be employed twice a day. This scheme is an adaptation from American and Continental plans prepared by Mr. Juggonath Sudasew. It is approved of by Dr. Blaney, whose great interest in the sanitary condition of Bombay renders his opinion of much value; and who, although examined as a witness for defendant, begged it would be understood that he came forward only on public grounds—and has been recommended by him to the Municipal Commissioner for general adoption. It is considered as the best that can be used in such situations, although, as Dr. Blaney would appear to think, not so good as the dry-earth system would be under different circumstances, by which I understood him to mean, where each privy is on the ground-floor. The surveyors, Messrs. Wilcox and Ashdown, favour the scheme, while, curiously enough, Mr. Goslin, who was called by plaintiff, stated that he did not know the exact construction of the privies which the defendant intended to build! The description also of the plaintiff's own privies, as given by him, seems to resemble the proposed privies of the defendant, save that they have not the advantage of a ventilating shaft and have a soil-pipe of copper which might be chemically affected, and yet he stated his privies, which are on four or five stories, are no nuisance at all. Surely this evidence can lead to but one conclusion, viz., that the proposed privies are not such as would be likely to prove detrimental to health, but, on the contrary, would be of a construction as perfect as can be proposed at present. I think, therefore, that the Court would be unwarrantably interfering with the undoubted right of defendant to make the best use of his own property, if it granted the injunction sought. I therefore find the 1st, 2nd, 6th, and 16th issues in the negative, and the 7th in the affirmative. Findings on the other issues are not necessary, and I reject plaintiff's claim with costs.

SPORTING.

THE DECISION OF THE STEWARDS TO BE FINAL.

WE are glad to observe that the removal of the head-quarters of the 3rd Hussars to Mhow has not been allowed to interfere with the annual race meetings which always takes place at Ahmednuggur during the month of August. The Prospectus for 1873, though it has been some time in making its appearance, has, at last, been published, and is now before us. We observe that reform is the order of the day there, as it is in other places, and there is one important point which we would wish to bring prominently to the notice of the public. It is usual, in issuing prospectuses for race meetings, to insert in the rules that the *decision of the stewards is final*, but the Nuggur stewards have had the good sense this year to abandon a clause which has always been held to be objectionable by those who have taken the trouble to look at matters in a proper light. The *Oriental Sporting Magazine* for March has an article on the subject, condemning the system which prevents racing men from forwarding an appeal when they consider themselves aggrieved, to a properly constituted tribunal, and we cordially endorse the opinions expressed in the article referred to, and recommend them to the notice of Stewards who are anxious to put a stop to the disputes and ill feeling which arise from owners being deprived of their legitimate right of appeal. Questions of fact can, of course, be decided by Stewards on the spot after taking the evidence of witnesses; but those disputes which involve points of law are much better referred to a body of men who have, more or less, made a study of racing. We trust that Stewards of other up-country meetings will follow the good example of Nuggur, and that the Poona stewards also may be induced to expunge the objectionable principle which is embodied in Rule 14 of their prospectus. Talking of Poona stewards, can any one inform us who they are, and why their names were not published with the prospectus, which is, we believe, the usual practice? The system of electing stewards for the Poona meeting in the month of July, as was the case last year, is open to many objections, and owners would have more confidence if they could ascertain with certainty the names of those gentlemen who have kindly assented to accept office during the approaching season.

AHMEDNUGGUR RACES FOR 1873.

5TH, 7TH, AND 9TH AUGUST.

Length of the course 1 mile and 3 furlongs.

STEWARDS.—Colonel Adams, 13th N.I.; Major Gambier, R.E.; Captain H. F. Dent, 3rd K. O. Hussars; G. Norman, Esq., C.S.; Captain H. De G. Warter, R.H.A.; and Captain Daniel, Honorary Secretary.

FIRST DAY, TUESDAY, 5TH AUGUST 1873.

"The Trial Stakes," for all maidens. Weight for age and class raised one stone. Rs. 300 from the fund. One mile and a half.

Entrance 1st July Rs. 50.
,, 1st August Rs. 100.

With a sweepstakes of Rs. 50 for all horses declared to start. Horses landed subsequent to 1st September 1872 allowed four pounds.

"The Nugger Derby," for maiden Arabs. Weight for age raised seven pounds. Rs. 300 from the fund. One mile and a half.

Entrance 1st July Rs 50
,, 1st August Rs. 100.

With a sweepstakes of Rs. 50 for all horses declared to start. Horses landed subsequent to 1st September 1872 allowed four pounds.

"The Ladies' Plate," for all Arabs the property of members of Her Majesty's Service. Rs. 200 from the fund. Weight ten stone. Gentlemen riders. One mile. Maidens allowed 7 lbs. If landed subsequent to 1st September 1872, ten pounds. Entrance Rs. 50. To close and name the day before the race.

"The Hack Race," for all horses. Rs. 200 from the fund. One mile.

Colonials and English to carry 12 stone.
Country-breds ,, 10 7
Arabs ,, 9 7

No allowance for sex. Gentlemen riders. Entrance Rs. 50. To close and name the day before the race. The winner can be claimed for Rs. 600. If two or more persons desire to claim it, the horse will be put up to auction between them at Rs. 600 and the surplus will go to the fund. Owner barred from bidding or buying in at the auction.

SECOND DAY, THURSDAY, 7TH AUGUST.

"H. H. Aga Khan's Purse," of Rs. 300. For maiden Arabs. Weight for age raised one stone. One mile.

Entrance 1st June Rs. 50.
,, 1st July Rs 100.
,, 1st Aug. Rs. 150.

With a sweepstakes of Rs. 50 for all horses declared to start.

"The Challenge Stakes," for all Arabs. Rs. 250 from the fund. One mile and a quarter. Weight for age and inches raised one stone. Maidens allowed 7 lbs. If landed subsequent to 1st September 1872, 10 lbs. Winner of the Nugger Derby to carry 7 lbs. penalty.

Entrance 1st July Rs. 45.
,, 1st Aug. Rs. 75.

With a sweepstakes of Rs. 45 for all horses declared to start.

"The Bhingar Stakes," for all horses. Weight for age and class raised one stone. Rs. 250 from the fund. One mile and three-quarters. Maidens allowed 7 lbs. If landed subsequent to 1st September 1872, 12 lbs. Winner of the Trial Stakes to carry 7 lbs. penalty.

Entrance 1st July Rs. 45.
,, 1st Aug. Rs. 75.

With a sweepstakes of Rs. 45 for all horses declared to start.

"The Pony Race," for all Arab and country-bred ponies of 13-2 and under. Rs. 100 from the fund. Three quarters of a mile. Weight 9st. 7lb. for Arabs, 9st. for country breds. Entrance Rs. 30. To close and name the day before the race. Winners of one season to carry 5 lbs. penalty, of two or more seasons to carry 10 lbs penalty. No penalty on previous winners if under 13 hands.

THIRD DAY, SATURDAY, 9TH AUGUST.

"The Stewards' Handicap."—For all horses that have started during the meeting. Rs. 250 from the fund. Two miles. Forced for all winners except Arabs and country-breds at an entrance of Rs. 50 for each race won. Optional to losers at Rs. 50 entrance.

"The Winners' Handicap." For all Arabs and country-breds that have started during the meeting. Rs. 250 from the fund. Two miles. Forced for all Arab and country-bred winners at an entrance of Rs. 50 for each race won. Optional to losers at Rs. 50 entrance.

"Losers' Handicap." For all horses that have started and not won during the meeting. Rs. 150 from the fund. Rs. 30 entrance, R. C.

"Free Handicap." For all Arabs. Rs. 150 from the fund. Rs. 30 entrance. One mile and a half.

Nominations for the handicaps to be sent to the [illegible]n. Sec. by 8 A.M. the day before the race. The handicaps will be published at noon and declarations as to standing the handicap or not, to be made with the nominations of the day.

SECUNDERABAD MONSOON MEETING—1873.

STEWARDS.—Colonel Hackett, Mr. Turner, Mr. Kennedy, Major Cherry, Captain Prendergast, and Mr. Duthy.

FIRST DAY, THURSDAY, 7TH AUGUST 1873.

First Race—"The Pony Plate"—Rs. 50 from the fund. For all ponies. Arabs 10st. 7 lbs., Indian bred ponies allowed 10 lbs. Entrance Rs. 10. ½ mile heats without dismounting.

Second Race—"The Bowenpilly Derby"—Rs. 300 from the fund. For all maidens. Weight for age and class: previous winners 3 lbs.; extra 1 mile.

Entrance 1st June........................Rs. 25
,, 1st July........................ ,, 50
,, 1st August........................ ,, 100

Third Race—"The Desert Stakes"—Rs. 300 from the fund. For all Arabs and country-breds. Weight for age and class. 1 mile.

Entrance 1st June........................Rs. 25
,, 1st July........................ ,, 50
,, 1st August........................ ,, 100

Fourth Race—"The Ladies' Purse"—Rs. 200 from the fund. For all horses. Weight for age and inches, without class penalty. Rs. 40 entrance. ¾ mile.

SECOND DAY, SATURDAY, 9TH AUGUST 1873.

First Race—"The Hack Stakes"—Rs. 100 from the fund. For all horses, Arabs and country-breds 10st., others 12 stone. Winner to be sold by auction immediately after the race, any surplus over Rs. 300 to go to the fund. Rs. 40 entrance. ½ mile.

Second Race—"The Nawab Sir Salar Jung's Cup"—A piece of plate presented by the "Nawab Mooktiar-ool-Moolk Sir Salar Jung Bahadur, G.C.S.I. For all horses. Weight for age and class, winner of one race 4lbs. extra, of two or more 7lb. 1½ mile.

Entrance 1st June........................Rs. 25
,, 1st July........................ ,, 50
,, 1st August........................ ,, 100

Horses running in this race only, not claimable.

Third Race—"The Galloway Stakes"—Rs. 200 from the fund. For all Galloways. Weight for age and inches (14 hands and aged to carry 10 stone); winner once 5 lbs., oftener 9 lbs. extra. 1 mile.

Entrance 1st June........................Rs. 25
,, 1st July........................ ,, 50
,, 1st August........................ ,, 75

Fourth Race—"The Deccan Steeple Chase"—Rs. 300 from the fund. For all horses. Weight for age and class aged Arabs and country-breds to carry 9st. 7 lbs.; winners of one steeplechase 7 lbs., of two or more 12 lbs. extra. Entrance Rs. 30. Steeplechase course about 2 miles.

Fifth Race—"The Merchants' Purse"—Rs. 300. For all maiden Arabs. Weight for age. Winner of "The Desert Stakes" to carry a penalty of 5 lbs. 1 mile.

Entrance 1st June........................Rs. 25
,, 1st July........................ ,, 50
,, 1st August........................ ,, 100

THIRD DAY, TUESDAY, 12TH AUGUST 1873.

First Race—"The Little Welter"—Rs. 150 from the fund. For all Galloways. Weight for inches: winner of the Galloway Stakes 7 lbs. extra. Rs. 30 entrance. ¾ mile.

Second Race.—"The Secunderabad Handicap."—Rs 300 from the fund. For all horses. To close and name on the 1st July. Handicap weights to be published on the 1st August; top weight not to exceed 12st., with a sweepstakes of Rs. 100 for all horses declared to start the day before the race. H. F. and 20 Ft. only if declared not to start on the 1st August. Winner of one race (value over Rs. 800) after publication of handicap weight to carry 5 lbs., of two races 9 lbs., and three or more races 12 lbs., extra. Horses that have started once during the Meeting and not won allowed 4 lbs., and that have started twice and not won allowed 7 lbs. (the highest weight accepting to be raised to the top weight of the handicap, and others in proportion, if the Stewards think proper). 1½ mile.

Third Race—"The Oriental Handicap"—Rs. 200 from the Fund. For all Arabs and country breds. Entrance Rs. 100 H. F. To close and name by 9 P.M. the day before the meeting, and declare to start at noon the day before the race. 1 mile.

Fourth Race—"Haphazard Handicap"—Rs. 150 from the Fund. For all horses. Entrance Rs. 50 H. F. To close, name and declare to start as in Oriental Handicap. ¾ mile.

FOURTH DAY, THURSDAY, 14TH AUGUST 1873.

First Race—"The Charger Stakes"—Rs. 100 from the Fund. For all Officers' chargers that have been regularly ridden on parade for 3 months before the Meeting. Arabs 9 st. 7 lbs., Country-breds 11 st., and other horses 11 st. 7 lbs. (Catch weights over these weights.) Winners once 7 lbs., twice 12 lbs., oftener 1 stone extra. Entrance Rs. 20. ½ mile. Winner not claimable.

N. B.—No horse running for any first class race can be entered for the Charger Stakes.

Second Race—"The Winner's Handicap"—Rs. 200 from the Fund. Forced for winners of all races (except Pony Plate, Hack Stakes, Charger Stakes, Little Welter, and Steeplechase) at Rs. 25 for each race won; optional to winners of these races and to losers at an entrance of Rs. 25. 1 mile.

Third Race—"The Beaten Handicap"—Rs. 200 from the Fund. For all horses that have started and not won during the Meeting. Entrance Rs. 50, with a sweepstakes of Rs. 50 for each horse declared to start at noon the day before the race. ¾ mile.

Fourth Race—"Handicap Steeplechase"—Rs. 200 from the fund. For all horses. Entrance Rs. 30, with a sweepstakes of Rs. 20 for each horse declared to start at noon the day before the race. 2 miles over the steeple-chase course.

All entries for the above handicap to be made by 9 p.m. on the third day of the meeting.

Handicaps will be published by 10 a.m. Declarations to start must be made at the usual time.

THE GREAT NORTHERN INDIA DERBY SWEEP,—1873.

NOTICE.

COMMITTEE OF MANAGEMENT.
MAJOR G. DALRYMPLE HAY, B.S.C.
C. E. HERBERT, Esq.
B. E. DOMVILE, Esq., R. H. A.
Tickets Rs. 10 (ten) each, cash.

Five per cent. will be deducted (for the benefit of the Murree Racket Court Building Fund, and the "Peshawur Vale" Hunt and Race Funds).

Rs. 500 (five hundred) will be divided amongst those who draw "starters."

After deducting all expenses the residue will be divided:—

The winner to take two-thirds.
The second horse to take one-quarter.
The third horse to take one-twelfth.

To close on Wednesday, the 21st May, and drawing to take place the same day at the Murree Club.

Applications and remittances to be made to

THE SECRETARY,
Murree Club, Murree.

INDIAN ITEMS.

WRONGFUL ARREST, AND USING CRIMINAL FORCE.—At the Town Police Court, Madras, on Friday, before Mr. T. G. Clarke, Mr. R. Rowland charged Sergeant Boyle, of the Police, with wrongfully confining him in the Justice's jail on the evening of the 8th instant, and also that Sergeant Boyle did at the same time and place use criminal force towards him. After evidence had been led His Worship remarked that he could not find that Sergeant Boyle had acted maliciously, but that he had been very indiscreet; but under the circumstance of his having received a very severe blow on the head, and being in an excited state, he was not aware of what he was doing, and as he himself the next day had expressed to the plaintiff that he was very sorry for what he had done, His Worship thought he could not do otherwise than dismiss the case.

VOLUNTEER RIDING.—We told a rather amusing story the other day about the curiosities of Volunteer drill. An "Old Volunteer" writes to us somewhat angrily, and tells us that "as for officers of the Line they ride worse than Volunteer officers do. A short time ago, it appears a regiment of native infantry were out on rather an important occasion, in a Mofussil Cantonment Brigade-Exercise day. A company were ordered to form in square, prepared to meet a charge of cavalry. Somehow a few of the company got a little askew. The adjutant—a short pursy fiery little man—roared at the men, and then dashed up, waving his sword to the square. Unfortunately his spurs tickled up his skittish Arab a little too severely, and the horse bolted, and came suddenly to a stand-still within a foot of the bayonets of the men. The Adjutant was 'bucked off' clean into the centre of the square—nearly being 'spitted' on the way—and was picked up with his collar-bone broken.—*Madras Athenæum* chit-chat."

POLICE OPPRESSION.—Three well-known and most serious cases of police oppression and perjury have lately happened in Calcutta or its suburbs. The cases to which we allude are those of Mrs. Plowden's nurse which happened in Belvedere, of Binda Tewaree which happened in Calcutta, and that of Issur Chunder Napit which is now being investigated in Howrah, at the charge and expense of the poor man who was the victim of the crime. The facts of the latter case are so strange that we mention them again, though the native papers have already published them, and the petition in which they were brought to the notice of the Lieutenant-Governor. The daughter of Issur Chunder Napit, Mohinee Dossee, was seduced by one Koylas Chunder Mundul, who is described in the petition as a head constable of the Howrah Police, but who is in reality one of the omlah attached to the Court. Issur Chunder suspecting that there was an improper intimacy between his daughter and Koylas Chunder Mundul, forbade the latter his house. This rankled in the mind of Mundul, who thereupon gave information that Issur Chunder Napit and his son had murdered Mohinee Dossee, and an investigation was held. At this investigation the Reserve Inspector produced a sword, an earthen jar, a bamboo covered with dried blood, and two skulls, one of which was alleged to be that of Mohinee Dossee. The accused was saved by the appearance of his daughter who insisted upon giving her evidence before the District Superintendent. We regret to say that in none of these cases has the local Government ordered a prosecution, and the Lieutenant-Governor must have been aware of the facts of each case. There is no lack of legal instruments. We have in Calcutta a Government Solicitor who enjoys a splendid wage, yet he has not been put in motion in any of these cases. Nothing would have a better effect upon the police mind than the speedy and immediate intervention of the Government in every case of complaint. To leave the prosecution to the poor and needy victims is to double the wrong and endanger the result.—*Indian Observer.*

AFGHANISTAN.

CABUL, 3RD MARCH.

IN the Hissaruk hills, near Telizin, a coal mine has been lately discovered by some Cabul officials. The Ameer has issued the following order:—

"Though this coal burns like the Balkh coal, and gives sufficient light, still no effort should be spared in the extension and excavation of this mine as far as practicable. It will not be surprising if coal of better quality is discovered in this mine if the working be carried to a greater depth. This article will afford great facility and economy in the preparation of rifles and in casting guns."

The winter in Cabul is nearly over, and in the whole season there has been no rain but three slight falls of snow. The cultivators therefore feel great anxiety as regards the produce of the rubbee and khurreef harvests, and are frightened lest famine should make its appearance. The price of grain is at present nine seers of Peshawuree weight a rupee.

Arsulla Khan, Ghilzai Chief, has written to the Ameer from Jellalabad that Karim Khan and Hyder Khan Khogyanee Chiefs of Gundamuk, have arrived in Jellalabad, but do not appear firm in their allegiance. Shah Murd Khan, the Governor, has written to His Highness that these two Chiefs at present refuse to give men for enlistment in new infantry regiments, but say that they can settle this matter if the three Mulliks of the Wuzeeree tribes, who are absent from their houses, could join them, and that he has sent Faiz Mahomed Khan, his servant, to bring these Mulliks. At the same time two messengers of the Marki Kheyl and Shahzada Kheyl section of the Khogyanee tribe waited on the Ameer with letters from these Mulliks praying for their exemption from giving recruits. The Ameer granted a plain loongi and Rs. 4 each to the messengers yesterday, and sent them back to the Mulliks after some verbal instructions, and wrote to the latter that like other Chiefs they should give recruits without any hesitation, otherwise troops would proceed against them from Cabul and Jellalabad. His Highness has further written to Arsulla Khan, Ghilzai, that should these people come to allegiance by means of exhortations and advice, well and good, otherwise he should submit a report quickly in order that troops may be deputed against them from Jellalabad and Cabul.

It is reported that some of the Wuzeeree tribe having arrived in Guja, a village in Jellalabad near Koh-i-Sufed, compelled the people of that place to go to the hills, and matters have not yet come to a satisfactory conclusion. This morning the Ameer received a letter from General Daud Shah, commanding the army in Jellalabad, to the effect that Sirdar Bahadoor Gholam Nukshband Khan (late of 19th Bengal Cavalry) arrived at Jellalabad, but Karim Khan, Hyder Khan, and other Mulliks through disaffection went back to Gundamuk, that the Sirdar Bahadoor went after them, and that on account of the contumacious behaviour of these people, he (the General) will also start for Gundamuk on 3rd March 1873. After reading this letter the Ameer gave orders for the departure of Sirdar Mahomed Umar Khan and Shahghasee Sherdil Khan from Siah-Sang with three regular infantry regiments and about eight hundred irregular cavalry troops and instructed them to arrive in Gundamuk at the same time as the Jellalabad troops, on 9th March 1873. His Highness has directed Sirdar Mahomed Umar Khan first to try to reassure the discontents and bring them to reason, but in the event of his failing to do so, he should lose no time in punishing them by taking recruits from them at twice or thrice the former scale, and in enhancing the Government revenue; also that he should destroy their houses and gardens, in the event of his considering it desirable to do so. Syud Mahmood Badshah, Jaghiredar of Kunar, has written to the Ameer that great dissension at present exists between the Chiefs of Bajour, and that locusts have destroyed a great proportion of the crops in the Kunar valley.

(*Indian Public Opinion.*)

THE Ameer has sent an envoy to the Akhoond of Swat with the object of obtaining the moral support of his influence in the Government of Bajour. He thinks, and probably not without reason, that the Bajouris will be more ready to obey him if the Akhoond gives him the sanction of his approval. No conclusion has yet been come to.

The Ameer's force stationed at Jellalabad for the purpose of recruiting has not been more successful of late. Only 300 men have been enlisted, and those not of their own free will.

THE EVILS AFFECTING THE COMMERCIAL MARINE.

(*Times*, March 5.)

MR. PLIMSOLL yesterday moved for a Royal Commission to inquire into the evils affecting the Commercial Marine, which he has exposed with so much indignation; and Mr. Chichester Fortescue, on the part of the Government, assented to the motion with a slight modification of its terms. The public would not have been satisfied with anything less. It is impossible to escape the conclusion that, although Mr. Plimsoll's zeal may have betrayed him in his recent book into some statements and charges which will not bear examination, the evils he denounces do prevail to a grievous extent, and that it is our bounden duty to ascertain by official inquiry how they are caused and how they may be remedied. Mr. Samuda yesterday adduced statistics which seem to show conclusively that the abuse has of late been steadily increasing. Taking periods of five years ending with 1868, he states that according to the Board of Trade Returns, the ships lost were in each period respectively 969, 1,118, 1,488, and 1,744. Or, again, taking divisions of five years up to 1871, he finds that the losses were 1,045, 1,323, 1,611, and 1,805 ships respectively. This steady and alarming increase, moreover, is not accompanied by any corresponding increase in the Commercial Marine. In 1858 the number of ships of all sorts belonging to the United Kingdom was 27,000 while in 1868 it was only 29,000. We build larger ships, and do not much increase their number. Such an alarming contrast between the increase of losses and the increase of vessels abundantly justifies the attention which has been bestowed on the matter, and goes far to prove the necessity of interference. Again, when it is stated in official Returns that a quarter of the wrecks during the last ten years are due to "inattention, carelessness neglect, and defective equipment," and that nearly half the losses were due to preventable causes, it cannot be denied we have a case for further investigation. The importance of the case seemed to be admitted, moreover, by those who ought to be best acquainted with the subject. We yesterday reported that a meeting of shipowners and others had just been held at Liverpool to consider the expediency of supporting Mr. Plimsoll's motion. It was resolved that "the loss of nearly 3,000 lives at sea in British shipping every year, from causes which are believed to be to a large extent preventable, is a matter which deserves the most serious consideration." Liverpool shipowners and merchants are very competent witnesses on such a point. When, however, the President of the Board of Trade acknowledges that "there is a large foundation of truth in the general statements" of Mr Plimsoll's book, and that notwithstanding certain errors and exaggerations "the statements made in the official records from which the most trustworthy parts of the case are derived furnish a foundation of fact quite sufficient to justify the book" it becomes impossible for the public to be satisfied without knowing the whole truth, and this can hardly be ascertained by any other means than a Commission.

Experience, it must be owned, affords a strong presumption in favour of the substantial truth of the complaints now alleged. We do not refer in any degree to the personal accusations which embitter the discussion, and the Government have done well in resisting an attempt to make the inquiry of the Commission inquisitorial. Mr. Plimsoll's motion for an inquiry into "certain practices connected with the Commercial Marine," besides being too vague, might have been taken to suggest a reference to some of the personal accusations he has made; and it was far better that the investigation should be expected specifically to such subjects as "overloading, unseaworthiness, deckloading, under manning, and marine insurance." It was wise, also, to resist a proposal by Mr. Clay that a Statutory and not a Royal Commission should be appointed, with a view of examining witnesses on oath. Such a course would involve delay; but it would also imply too hasty an assumption of deliberate malpractices on the part of shipowners. Some of the charges which have been made are likely to come before a Court of Law, and the ordinary investigation of a Commission will soon show whether the circumstances demand a more stern inquiry. In such an event, the Commission will be able to apply to Parliament for an extension of its powers, and the request would without doubt be granted. It would, however, be unjust to assume beforehand that because grave and even inexcusable negligence prevails in sending ships to sea, owners are deliberately guilty of practices which would amount to manslaughter. It has been shown again and again that those who conduct any occupation involving danger to life cannot be trusted to adopt of their own accord reasonable precautions for insuring the lives of those who work for them. Whether it be mining or the making of gunpowder, men will run the most unjustifiable risks rather than take the trouble which due precaution would require. They [illegible] their own lives in danger as much as th[illegible]ir workpeople, and cannot be suspected, therefore, of acting from mere selfish recklessness. There is something in dangerous occupations which seems to blunt the sensitiveness, if not to harden the hearts, of those engaged in them towards the apprehension of peril. It is a temptation which affects all classes. The miner is as reckless in lighting his pipe in a fiery mine as a mine owner may be reckless in neglecting to improve the ventilation. It is not necessary, therefore, to have at present any opinion one way or the other respecting the special culpability of particular persons or classes. But if ships are recklessly sent to sea and recklessly navigated, it is too much what might have been expected; and if Government interference is necessary to enforce greater care, it is only what has been found requisite in every parallel case. The argument will, no doubt, be brought forward that sailors must take care of themselves, and that the proper remedy is that they should refuse to man ships they know to be unseaworthy. But what are they to do with ships whose unseaworthiness they cannot suspect before they have sailed? Take, for instance, the case mentioned by Mr. Primsoll, in which a ship was sent to sea with an injured shaft. Moreover, they are to a great extent helpless in the matter. They must live, and for that purpose they must go to sea, and they cannot afford to be too particular. Before we could subdue the plague of scurvy among merchant sailors, it was necessary to insure, by act of Parliament, that lime-juice should be provided. The existing law, in fact, has conceded the whole principle, and the only question is whether this principle should not be further applied. According to Mr. Plimsoll, the law does nothing to insure the soundness of the wood or iron of which a vessel is built, nor to insure that she is properly constructed, or that she is not rendered topheavy, or that she is duly manned. If any protection at all is to be afforded to sailors, these are grave defects in the law. Mr. Plimsoll has already presented a Bill to remedy so[illegible] of the most flagrant of these omissions; but before any further steps of consequence are taken in the matter, it [illegible] probably be best to wait for the report of the Commiss[illegible].

It was satisfactory, however, to be reminded by [illegible] Fortescue that the seaman has not been so utterly neglected of late years as some complaints would lead us to suppose. The Bill passed in 1871 did furnish him with some additional securities of value. It has, for instance, given every seaman, on refusing to go to sea, a right to demand a Government survey of the ship. If his complaint is justified, the expense of the survey is borne by the owner; if not, the seaman must bear it. The latter condition may seem likely to render the sailor very unwilling to run the risk of such a demand; but, as Mr. Fortescue said, it would be dangerous to allow every sailor who at the last moment was disinclined to sail, the opportunity of delaying a vessel by requiring a survey; and, in point of fact, "cases are now multiplying every day at our seaports in the sailors *bona fide* refusing to go on their voyages on account of the unseaworthiness of their ships, and in which the magistrates call on the board of trade to survey the ships, and the result is that the sailors are discharged, and the ships left without a crew, when the owners are compelled either to give up the voyage or to repair the vessels." But such a fact is, perhaps, the most unquestionable evidence afforded in the debate that the manner in which ships are sent to sea is often scandalous. If the existing law can produce such results, it is clear it ought to be rendered far more stringent. Sending unseaworthy ships to sea ought to be rendered a far more grave offence than a misdemeanour. It is perfectly true, as Mr. Fortescue said, that the subject is a difficult one; but that is the best reason for appointing a commission to consider it. Life at sea must always be perilous, and the annual tale of wrecks can never be otherwise than melancholy; but we are only the more bound to see that the sacrifice is reduced within as narrow a compass as possible.

EXTRACTS FROM THE ENGLISH PAPERS.

(*Asiatic.*)

At the inter-University football match at Cambridge, the Cantabs proved themselves the stronger team, the game resulting in their favour by one goal and two ties to their opponent's blank.

A significant sign of a coming time is to be found in a discussion in the American House of Representatives, on a proposal to omit Spanish from the West Point Curriculum. General Butler declared that Spanish was an indispensable accomplishment to men who would have to occupy Mexico and Cuba.

The imperceptible gradations which mark the long passage of life into death are well illustrated by the singular trance into which a girl at Turville, Great Marlow, appears to have fallen. For twenty-two months the poor creature has lain in bed almost motionless, and quite speechless, and many persons now make a kind of scientific pilgrimage to witness the marvel.

Though the Burmese Ambassador, who has just started on his return to Burmah, cannot but have been pleased with his social reception in Europe, his political experience cannot have been so satisfactory. In the latter light the mission must, we fear, be pronounced a failure. We understand that the strongly preferred desire of the King of Burmah to have an independent access to the seaboard was met with a very positive refusal to meet his views.

The late carnival at Rome appears to have been more than usually frivolous and cruel. Enormous quantities of little birds were sold tied to bouquets, oranges, fans, &c., and tossed about to perish miserably. The amiable Princess Margherita bought scores of the unhappy birds out of compassion, but the brutal battue was still large. Bating rats and tarring and then firing them out of doors, is also another pastime among a certain class of Italian gentlemen.

While both sides are arraying their forces for the coming struggle over University Education in Ireland the Home Rule movement slowly gathers force. Both Captain Nolan and Mr. Butt have openly pronounced at large meetings that Home Rule is the only panacea possible for the present troubles of Ireland. Mr. Butt pursuing the old strain has declared at a Birmingham meeting that Ireland has no Parliamentary representation.

The scientific exposition of the Bible is likely to receive a great fact-illustration shortly. Dr. Beke contemplates an expedition "to determine absolutely the situation and physical character of the true 'Mount of God.'" He appeals to all those who desire "the final settlement of a question, the difficulties and doubts of which have unhappily thrown discredit upon the truth of the Bible history for the means of accomplishing his contemplated exploration during the present spring, and so of completing his identification of the most venerable spot on the face of the earth." Dr. Beke further tells us that a region exhibiting traces of ancient volcanic action is that of the true Mount Sinai. By volcanic agency, in fact he would explain the sublime passages of Exodus.

RECRUITING.

Some important statements are contained in the annual report to the Adjutant-General for last year, by the Inspector-General of Recruiting, which was published yesterday (March 26). Major-General Edwards remarks that the autumn manœuvres of 1871 and 1872 have elicited the fact that the physique of the Royal Artillery and cavalry has been such as to excite unqualified approbation; and by a careful observer, it has been remarked that the nation may be assured that the infantry are such as could be desired, and have maintained their long-established character of efficiency. The report regrets that "the authorities," meaning magistrates, ministers of religion, and other persons having local influence, have not generally taken "that lively interest in recruiting which might have induced them to advise many of the adventurous youths in the country trying a career which might have benefited them, and would have facilitated the completion of the army." This inaction, it is suggested, is due to the increasing demand for labour, which makes local authorities unwilling to send men away from the districts where they are wanted. The report asserts that enlistment has become more and more voluntary each succeeding year for the last five years, the recruiting agency being withdrawn, as much as possible, from public-houses, and freed from all unfair misrepresentations.

It may yet be considered whether the act of enlistment might not be rendered a more open contract between parties in presence of a witness, instead of the custom of slipping a shilling into the hands of a youth who is unaware of the consequences of taking it, and who, if failing to come forward, may be punished as a rogue and vagabond, to the detriment and injury of the recruiting service. The proof that enlistment is now really voluntary in most cases may be assumed from the circumstance that the recruit when attested is allowed to proceed on his own responsibility to join his regiment; and by a comparison of the desertions shown by the Commission of 1860, which states that in the year 1859 5,000 recruits deserted before joining their regiments, with the number shown for the year 1872, which amounts to no less than 800. This result of the comparison is highly favourable to the present more voluntary system of enlistment.

Figures are given, from which it appears that the supply of recruits has fallen short of the numbers required to complete the army by 1,498. In the working and harvest months of 1872, though recruiting was open throughout the United Kingdom, the number of recruits taken was the lowest known for several years; but since October, 1872, recruiting has assumed its usual success, and promises to be fully equal to former years; and this deficiency, it is thought, will probably be fully compensated hereafter by increased facilities in the proposed localizations, or by adding fresh inducements for enlistment. As regards the future the report says—

Contemplating the greatly increased number of men which will be required in the [illegible] subsequent years, when the discharge of men enlisted for short service will affect materially the number of men required to be raised to replace them, and knowing that all these men must be taken by a system of purely voluntary enlistment, the increased inducements to enlist are for the consideration of statesmen; and, without such increased inducements, it is more than probable that the present system of the recruiting service will fail to supply the necessary demand.—*Pall Mall Budget.*

WARLIKE WOMEN.—A remarkable old woman named Virginie Chesquieres has just departed this life close to Issy, near Paris. She had almost attained her hundredth year, and had behaved with remarkable heroism during the war of the First Empire, at which period she fought as a soldier in the 27th Regiment. She went through the Peninsular Campaign, and gained the rank of sergeant for gallantry and good conduct, and on one occasion she carried off the dead body of her Colonel under fire. Whilst trying to lift up the corpse of her late Commander, two of the enemy approached, upon which she made signs pretending to be wounded; they hurried forward to secure their prisoner, but when they drew near the sergeant shot one of them, seized his horse, flung the body over the saddle-bow, and rode back to the French lines. The other trooper fled on seeing his comrade fall. The sergeant, however, had been wounded, and blood was flowing from the breast. The surgeon insisted on undressing the sergeant and then it was discovered that the gallant non-commissioned officer belonged to the fair sex. We do not find the name of Virginie Chesquieres amongst the "Military women of France," though the list is long, and the author has accepted far more curious stories. Take the tale of the Countess of Saint Baslemont, a French lady, who married an officer in the service of the Duke of Lorraine. She had hardly espoused the Count when war broke out, and the lady [illegible] the Army of Louis XIII., whilst her husband fought on the opposite side. We are told [illegible] the Countess remained faithful to her lord and master, and, disguised as a man, disarmed in a duel a young cavalier who had importuned her too freely when dressed in the garb of her own sex. This heroine is said to have killed more than 400 men, and when the General Jean Louis Erlach marched through Champagne all alone, she attacked three German troops, who were requisitioning some farm horses, and held them till her people arrived. She afterwards escaladed a château, and, though abandoned by her comrades, pistol in hand, jumped into a room where there were seventeen men, whom she managed to disarm. These and many other stories are told about the countess, who was probably a very pretty woman and acted on the warriors of the period as a virgin is said to act on the natural instincts of the lion. Her life has been written by Father Vernon, under the title of *l'Amazone Chrétienne.* Talking of these warlike ladies reminds us that at the commencement of the French Revolution a corps of Amazons was raised who offered up prayers to Bellona, an extract of one of which outpourings has been handed down to us. It runs—"And we also we know how to die or conquer; we know how to wield other weapons than the needle and distaff. O Goddess, companion of Mars, following thy example, all women ought to march in rank with the men. Goddess of force and courage! thou shalt never have to blush for French women." This corps never saw service, and was succeeded by the Tricoteuses, and then by the Lecheuses, who used to lick the blood-stained posts of the guillotine.—*Army and Navy Gazette.*

VESSELS IN BOMBAY HARBOUR.

FOR LIVERPOOL.

1015 Ellen Bates, Jones—E. Bates & Co.
1299 Hannah Law, Dawson—The Captain.
391 Jane Pardew, Punch—The Captain.
1265 Lady Allan, Hansen—W. Nicol & Co.
914 Octavia, Twaits—R. Steuart & Co.
577 Phæton, Gibson—The Captain.
1383 Royal Alexandria, Browning—Lawrence & Co.
1193 Thunderbolt, Coldsworthy—F. Muir & Co.

FOR HAVRE.

507 Fiuelin, Livingstone—The Captain.
273 Jane Law, Simpson—R. Angus & Co.

FOR FALMOUTH.

866 Undaunted, Young—F. Muir & Co.

FOR RANGOON.

938 Louisa, Lever—S. A. and American & Co.
531 Lord Clyde, Crocker—H. M. Sedick.

FOR COAST & CALCUTTA.

370 Marisstella, Cluzune—H. A. Sedick.
487 Ville du Temple, Slepon—The Captain.

FOR MAURITIUS.

320 Alcinous, Chauvelon—The Captain.
488 Fazul Corrim—Nacoda.

FOR KURRACHEE & MUSCAT.

281 Commercant, Fredric—H. M. Sedick.

NOT FIXED.

862 Ambrose, Fickle—E. Bates & Co.
1217 Athena, Pierce—The Captain.
1296 Augusta, Raynes—The Captain.
730 Black Prince, Hawkins—The Captain.
1324 Bride of Lorne, Gilmore—Lawrence & Co.
623 Clara, Mackay—F. Muir & Co.
1118 Helen Scott—Gribble—R. Steuart & Co.
661 Happet, Matheson—The Captain.
1279 Kirkwood, Sinnott—W. Nicol & Co.
411 Lespiot, Fylpa—The Captain.
1250 Mabel, White—E. Bates & Co.
1932 Melicete, Dunn—The Captain.
550 Ocean Belle, Jarvis—The Captain.
721 Pembrokeshire, Williamson—W. Nicol & Co.
981 Princess Soowawaty, Betham—Sir C. Forbes & Co.
547 T. F. Whitton, Blanchard—W. Nicol & Co.

STEAMERS.

OVERLAND ROUTE.

1223 Ellora, Fraser—P. & O. Co.
2092 Khedive, Steward—P. & O. Co.

FOR LONDON.

580 America, Booth—F. Muir & Co.

FOR LIVERPOOL.

1478 Atalanta, Mathews—E. Latham & Co.
1076 Atholl, Scott—W. & A. Graham & Co.
937 Bengalese, Peacock—The Captain.
835 Cingalese, Black—R. Steuart & Co.
1301 Gresham, Bulkley—McCulloch, Browne & Co.
1252 Ravensworth Castle, Sergent—McCulloch, Browne & Co.
1476 Yeddow, Owen—W. Nicol & Co.
1095 Sjaelland, Holm—W. & A. Graham.
823 Violet, Gundersen—F. Muir & Co.

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665 Magpie, Doughty.
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UNIVERSAL LIFE ASSURANCE SOCIETY.

Established in London and Calcutta 1834.

Confirmed by Special Act of Parliament, 6, William IV., Cap. 54

Subscribed Capital £500,000
Paid-up Capital .... £ 50,000
Invested Capital, accumulated assets ......Rs. 9,172,510

Of which Thirty-three Lakhs are invested in Indian Government Securities.

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After the operation of upwards of 38 years, the Directors feel entitled, with great confidence, to invite the attention of the Public to the marked success which has attended this Society, and the strong claims it possesses to the confidence and support of all classes desirous of effecting Assurance on Lives.

Combining the advantages of a mutual and proprietary Company, and without attempting a rash competition with other offices, it has pursued a steady progressive course, affording all the benefits which, consistently with the Security to Assurers and Assured, can possibly be given.

The Tables of Rates for India have been accurately calculated from the Records of the late East India Company, and are as moderate as is consistent with perfect security.

The total number of Policies issued from the commencement of the Society to the end of the year 1871, was 10,687, assuring £9,552,766-11-16

And the amount of claims paid during the same period was £1,930,564-15-10

The Assets of the Society in England and India on the 1st December 1871 were... ... £917,251- 2- 7

of which Thirty-three Lakhs are invested in Indian Government Securities.

A reduction of 50 per cent. on the Premia of Policies entitled to participate in the profits was declared on the 12th May 1872.

So that the Annual Premium of an Individual insuring on the Profit Scale at the age of 30, in the sum of Rs. 10,000 would be, at the Civil rate ... Rs. 480 0 0

And after 6 years he would be entitled to a reduction of 50 per cent. for Profit ... ... ,, 240 0 0

Net Annual Premium...Rs. 240 0 0

Or at the reduced English rate...Rs. 246 0 0
Less 50 per cent. as above... ,, 123 0 0

Net Annual Premium...Rs. 123 0 0

No Society, Mutual or Proprietary, with rates of premium so low as those of the Universal, and retaining so ample a Reserve for its Liabilities, has been able to afford larger advantages than these to its Assured.

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2nd.—No Liability of Partnership.

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4th.—Assurances may be effected on Participating Scales, entitling to Profits; and on non-Participating Scales, viz., without Profits, at reduced Rates, for short periods or for the whole Term of Life.

5th.—Stamp Duty on all Policies paid by the Society, without charge to the Assured.

6th.—All Medical Fees, including those of the Medical Referee named by the Society, and of the Society's own Medical Examiners, are paid by the Society, except in cases of Assurances for a short term under Rs. 5,000, when the Medical Fees shall be paid by the Assured.

7th.—All claims paid within three months after satisfactory proof of Death, or earlier, under discount.

8th.—One Calendar Month, as days of Grace, allowed for payment of Premiums, and Claims Paid should Death occur within that period upon tender of the Premium within the days of Grace, or deduction of such Premium, with Interest, from the sum Assured, claimed upon Death.

9th.—Policies allowed to lapse, may be revived within three months of the Premium becoming due, on proof of good health and payment of a small fine, and within six months, at the discretion of the Board.

10th.—Policies, upon which the Age has been admitted, indisputable, except on the ground of Fraud.

11th.—Policies on Lives in India for the whole Term of Life which have been in force for the full period of three years, are purchased by the Society, or Loans granted thereon to the extent of two-thirds of their estimated value.

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Breech-loading Guns, Rifles, with all necessary Appurtenances

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F R A U D.

On the 27th June, 1866, MOTEEWALLAH, a Printer, was convicted at the Supreme Court, Calcutta, of counterfeiting the

LABELS

Of Messrs. CROSSE AND BLACKWELL,

London, and was sentenced by Mr. Justice Phear TWO YEARS' RIGOROUS IMPRISONMENT;

And on the 30th of the same month, for SELLING SPURIOUS ARTICLES

Bearing Labels in imitation of Messrs. CROSSE and BLACKWELL'S, SHAIK BACHOO was sentenced, by the Suburban Magistrate at Sealdah, to

TWO YEARS' RIGOROUS IMPRISONMENT.

CAUTION.—Any one selling spurious Oilmen's Stores, under Crosse and Blackwell's name, will be liable to the same punishment, and will be vigorously prosecuted. Purchasers are recommended to examine all goods carefully upon taking delivery of them, and to destroy all bottles and jars when emptied. The GENUINE Manufactures, the Corks of which are all branded with Crosse and Blackwell's name, may be had from EVERY RESPECTABLE DEALER in India.

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The Bank draws Bills of Exchange on their Head Office in Bremen and on their London Bankers, and purchases approved Bills on the Continent and Great Britain at the best current rates of the day.

VOLKART BROTHERS,
Agents in Bombay.

COMPTOIR D'ESCOMPTE DE PARIS.

HEAD OFFICE:
PARIS.

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RESERVE FUND .... £ 800,000

LONDON BANKERS:
THE UNION BANK OF LONDON.

CURRENT ACCOUNTS.

INTEREST is allowed at TWO PER CENT. per annum on the minimum monthly balances.

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Our Rates of Interest on Deposit Accounts will be as follows until further notice:—

At 7 days' notice..2½ per cent. per annum.
,, 14 ,, ,, ...2¾ ,, ,,
,, 21 ,, ,, ...3 ,, ,,
} For amounts above Rs. 500 and not exceeding Rs. One Lac.

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CAPITAL—£1,000,000.

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The Bank receives Deposits for Fixed Periods and allows Interest thereon on the following terms, viz.:—

Subject to 3 months' notice withdrawal...3 per cent. per annum.
Do. 6 do. do. do. ...4 ,, ,,
Do. 12 do. do. do. ...4½ ,, ,,

All Drafts or Hoondies forwarded for realisation should be made payable to the Agra Bank, Limited, or order.

Bombay, 10th March 1873.

FRED. T. ATKINS,
Officiating Manager.

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THE

ESPLANADE HOTEL

(WATSON'S)

BOMBAY.

PATRONISED BY

SIR PHILIP WODEHOUSE, K.C.B.,

AND

HIS EXCELLENCY

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BOARD AND LODGING PER DAY, Rs. 8-12.

NO EXTRAS.

The Hotel Servants and Conveyances wait the arrival of each Train.

W. MAULE, Manager.

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(BY JEEWANJEE & Co.)

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Hot and Cold Baths always ready.

Extensive Garden.

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BYCULLA STATION,

and NOT for BOREE BUNDER.

JEEWANJEE & Co.

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(CONSISTING OF SEVERAL THOUSAND DOZENS OF CHOICE BRANDS.)

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	Per doz. Rs.	a.
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Class 1—A full-flavoured Wine	14	0
Do. 2—A pale dry do.	19	0
Do. 3—A pale delicate and dry Dinner Wine	22	8
Do. 4—Extra fine, very dry and delicate	27	8
Amontillado—Extra dry and well matured	28	0
BUCELLAS.		
A delicate and light Wine	17	0
MARSALA.		
A nice Dinner Wine, East India character	14	8
MADEIRA.		
Very fine old choice East India Madeira	30	0
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Class 1—A pure fruity Wine	14	8
Do. 2—A full-flavoured mellow Wine	19	8
Do. 3—A fine old *Tawny* Burgundy Port	24	0
A few cases of 1821 Port in Pints.		
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A light Wine—Pure Epernay	26	0
1864 Vintage, extremely delicate and very dry	39	0
Geisler's		
SPARKLING MOSELLE.		
Fine Sparkling	29	0
Very superior	36	0
SPARKLING HOCK.		
Fine Sparkling	29	0
Very superior	36	0
STILL HOCK.		
First light Hock	14	0
Extra quality	19	0
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Sound Cup Claret	8	4
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Sparkling Red	31	0
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This is a very choice Wine. In original flagons	20	0
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A very nice light Wine	14	0
Do. more body	19	0
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A pure wholesome Wine	16	0
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BRANDY.		
Payne & Co.'s Green Vine Leaf	26	8
Payne & Co.'s Trade Mark	22	0
Hennessy's	19	8
Exshaw's No. 1	31	8
GINGER WINE.		
Crabbie's Scotch	12	4
Payne & Co.'s	13	0
GIN.		
Hollands, very superior pale straw coloured fully matured in wood before bottling	16	0
Swaine and Boord's Old Tom	13	0
Cordial Gin, extra superior	14	0
WHISKEY.		
Finest Scotch	15	0
Do. Irish	17	8
RUM.		
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Swaine & Boord's Orange Bitters	14	0
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Do. ...Qts.	,,	,,	42	,,
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SICILIAN CLARET—pure and full bodied	,, 10	,,
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STILL HOCKS—Rudesheimer do.	,, 30	,,
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Rs. 30.

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These Pills have justly acquired a widely-extended reputation for their wonderful cures of severe cases of sickness—cases in which all other Medicines had failed, and which had been given up by Physicians as beyond help—such as confirmed and long-standing Liver Complaints, obstinate cases of Piles, Dropsy, &c., &c. But while admitting their wonderful curative powers in difficult cases, we wish to call attention to their great value in the everyday diseases of life, such as COSTIVENESS, for which they are a perfect specific; HEADACHE, relieved and cured by one dose; INDIGESTION always removed by them, and the stomach so toned and strengthened as to prevent a return. BAD BREATH cannot exist when the stomach is cleansed by

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Insurance Companies, Shipping Companies, Hotel-keepers, Merchants, Traders, and others who wish to force their business on the notice of the Public, all alike value the privilege of Railway Station Advertising.

There is no reason why the privilege should not be also specially valuable to Advertisers in India. Looking to the great and increasing number of Native Railway Passengers on the two trunk lines of Western India, native merchants, traders, &c., seeing that they have the privilege of advertising in their own language, would find the publication of their announcement at Railway Stations a decided means of extending their business.

And as nearly ALL TRAVELLERS ARRIVING IN INDIA NOW LAND AT BOMBAY, and proceed by the G. I. P. or B. B. and C. I. Railways to their destination, Placards exhibited at the different Stations on those lines are every day becoming more and more valuable as means of bringing the Advertisers' business to the notice of the Public.

Advertisers can select the Stations, on either line, at which they wish their Placards posted, and may advertise for any period that may be agreed on. The charges have been fixed on an extremely moderate scale to encourage Advertisers to make a liberal use of the new means now offered of making announcements known to the Public.

Placards, according to the taste of Advertisers, may be printed at the "Bombay Gazette" Press.

WHITMORE'S COMPOUND LINIMENT, OR ARNICA.—A Specific for the cure of Rheumatism, Lumbago, Sciatica, Sprains, Contusions, Weakness of the Joints, Chilblains, &c. It is also an excellent remedy as a stimulating application to the surface of the Chest and Back in Bronchitis, Inflammation of the Lungs, Pulmonary Consumption, and Hooping Cough. When the Liver is inactive, rubbed over it, its stimulating properties have a beneficial effect, and in all cases where counter-irritation is desirable, it will be found invaluable. In bottles, small, medium, and large.

WILKINSON'S BRONCHIO-THORACIC LOZENGES.

Prepared from the receipt of an eminent Physician, and experience has fully justified their recommendation as the most speedy remedy in irritation of the Throat, Catarrhal Coughs, Bronchitis, Incipient Consumption, Spitting of Blood, &c., &c. To public Speakers and Vocalists they will be found invaluable, as they impart a clear and beautiful tone to the voice. Free from any preparation of Opium, and of an agreeable taste, they are applicable to all.

WHITMORE'S STOMACHIC AND LIVER PILLS.

No Pill is so efficacious in promoting digestion, strengthening the Stomach, correcting Acidity, preventing or removing Headache, Giddiness, &c., arising from a Costive Habit, Debilitated Stomach, or Torpid Liver. In bottles, small, medium, and large.

They require no change of diet, and those of the most delicate constitution may take them with safety.

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Prepared only by Thomas Wilkinson, 270, Regent Street, London.

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CELEBRATED OILMEN'S STORES,

ALL OF SUPERIOR QUALITY.

Pickles, Sauces, Syrups.
Jams in tins and jars.
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Yorkshire Pork Pâtes.
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FRESH SUPPLIES OF THE ABOVE AND NUMEROUS OTHER TABLE DELICACIES MAY ALWAYS BE HAD FROM TREACHER & CO., BOMBAY AND POONAH, AND BULL & CO., BOMBAY; AND FROM EVERY STOREKEEPER IN INDIA.

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To prevent the fraud of refilling the Bottles or Jars with native productions, they should INVARIABLY BE DESTROYED when empty.

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At the Paris Exhibition of 1867, THREE PRIZE MEDALS were awarded to CROSSE & BLACKWELL for the marked superiority of their produce

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The Public are respectfully cautioned that BETTS'S Patent Capsules are being infringed.

BETTS'S name is upon every Capsule he makes for the leading Merchants at Home and Abroad, and he is the ONLY INVENTOR and SOLE MAKER in the United Kingdom.

DINNEFORD'S FLUID MAGNESIA,

The best remedy for

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and the best mild aperient for delicate constitutions, especially adapted for Ladies, Children, and Infants, and for *regular* use in Warm Climates.

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And of Druggists [illegible] throughout the world.

N.B.—Ask for DIN[illegible] and use DINNEFORD'S [illegible]

Agents—TREACHER [illegible]lla, and Poona.

BETTS'S [illegible]LE PATENTS

To prevent infringements, notice is hereby given, that Betts's Name is on every Capsule he makes for the principal Merchants in England and France,

thus enabling vendor, purchaser, and consumer not only to identify the genuineness of the capsule, but likewise the contents of the vessel to which it is applied.

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The Company having recently made large additions to their premises and machinery, are in a position to execute orders with great promptitude

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Wholesale Agents in Bombay. ....D. S. KEMP & Co.

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can only obtained by the use of ROWLANDS' MACASSAR OIL. It prevents the Hair falling off or turning grey, strengthens weak hair, causes it to grow on bald places, and makes it beautifully soft, pliable and glossy. Price 3s. 6d., 7s., 10s. 6d. equal to four small, and 21s. per bottle.

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is obtained by the use of ROWLANDS' KALYDOR, which allays all irritation and tenderness of the skin, removes cutaneous disfigurements, freckles and tan, and imparts a healthy and blooming appearance to the complexion and skin. During the heat and dust of Summer especially, and in cases of Sunburn and STINGS of INSECTS it is of the utmost use. Price 4s. 6d. and 8s. 6d. per bottle. Ask for "Rowlands' Kalydor," and see that their signature is in red ink on every bottle, as theirs is the only genuine.

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are indispensable to personal attraction, and to health and longevity by the proper mastication of food. ROWLANDS' ODONTO, or Pearl Dentifrice, preserves and imparts a pearl-like whiteness to the teeth, eradicates tartar and spots of incipient decay, strengthens the gums, and gives a pleasing fragrance to the breath. Price 2s. 9d. per box. Ask for "Rowlands' Odonto," and see that their name is on the Government Stamp of every box.

ROWLANDS' ESSENCE OF TYRE

never fails to produce immediately a perfect change in Red or Grey Hair, Whiskers, Eyebrows, &c., to a beautiful glossy and permanent Brown or Black, which colour remains so durable that neither washing or perspiration can remove it. Price 4s., 7s. 6d., and 10s. 6d. per bottle.

All these articles have been used and justly appreciated by all the Sovereigns and Courts of Europe, the Pope of Rome, and the aristocracy of the world, during the last seventy years, being of inestimable value to those who have once used them. They are sold by all Chemists, Perfumers and Bazaars throughout India, the Colonies and South America.

A. ROWLAND & SONS,
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FRENCH MEDICINES,

PREPARED BY

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PHARMACEUTICAL CHEMISTS,
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OF all the MEDICINES offered to the PUBLIC for many years past, none have met with such favourable reception, or been so generally approved by the Medical Profession, as those prepared by Messrs. Grimault and Co.

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Among these preparations we may especially mention—

LERAS' LIQUID PHOSPHATE OF IRON.

It contains the constitutive elements of the bones and of the blood, and is the most rational of all chalybeates. It may be prescribed for the most delicate young females whose development has been retarded; for women suffering from stomach complaints, anæmia; for pale and sickly children deprived of appetite; and as its principal action is to restore to impoverished blood the iron in which it is deficient, and to the bones the phosphate that forms their base, it is recommended for debilitated persons whether their debility proceeds from disease or from any other cause. Its use is always attended with surprising results.

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SYRUP OF HYPOPHOSPHATE OF LIME.

An excellent remedy for all affections of the chest; it relieves coughs, effectually prevents nocturnal perspiration, and restores the patient's strength. This syrup is the only one which, ever since 1857, has invariably been attended with satisfactory results—a fact due to the purity of the hypophosphite employed. Be sure to observe that it bears the signature Grimault and Co.

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This delicious Comfit, containing the most soothing substances of all the Materia Medica is employed with success against Cough, Influenza, Bronchitis, Whooping Cough, &c.

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Considered the best substitute for Cod-liver Oil. It has been ascertained by experiments made in the principal Hospitals of Paris that this syrup has always produced results superior to those obtained from the above-mentioned Oil, which patients find so disagreeable to take.

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DIGESTIVE POWDERS, ELIXIR AND WINE.

Pepsine is one of the most recent scientific discoveries in therapeutics. Acting chiefly on the organs of digestion, it possesses the property of effecting digestion by its innate virtues. It removes all the inconveniences of difficult digestion and even prevents the nausea to which pregnant women are liable.

The researches on pepsine made at the College of France by Dr. Leconte, in conjunction with Professor Claude Bernard, must secure the preference for our preparations of pepsine.

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CAPSULES AND LIQUID.

Composed of the essence extracted from the plant so called, they have been constantly employed with the most brilliant success in a certain class of contagious diseases.

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A single powder of this vegetable production is sufficient to cure instantly the most violent sick headache. It is the most valuable remedy against diarrhœa, dysentery, and all disorders proceeding from derangement of the stomach or bowels. This powder is indispensable for all families, and far more efficacious than opium or sub-nitrate of bismuth.

This powder has been most favourably noticed by Samuel Wilks, M.D., F.R.C.P., Physician to Guy's Hospital, in a recent article in the British Medical Journal.

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NOTICES.

A NEW HAT FOR HOT CLIMATES.

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AIR CHAMBER HELMETS.

J. ELLWOOD & SONS beg to direct public attention to their NEW HAT, which possesses the advantage of the AIR-CHAMBER-PRINCIPLE, combined with greater capabilities of adapting itself to the form of the head than any Hat hitherto in use, being at the same time neat in appearance and very light in weight.

J. ELLWOOD & SONS are also Sole Manufacturers of the INDIAN REGULATION CORK HELMETS free from deleterious India Rubber. MANUFACTORY—(Wholesale only), 24, GREAT CHARLOTTE STREET, BLACKFRIARS, S.E. SAMPLE ROOMS—98, GRACECHURCH STREET, E.C., LONDON.

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AS SUPPLIED TO HER MAJESTY'S GOVERNMENT.

THIS POWDER IS QUITE HARMLESS TO ANIMAL LIFE, but is perfectly unrivalled in destroying Fleas, Bugs, Emmets, Flies, Cockroaches, Beetles, Gnats, Mosquitoes, Moths in Furs, and every other species of insects in all stages of metamorphosis.

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A PURELY VEGETABLE SWEET[illegible] pearance and taste, furnishing a mo[illegible] ministering, the only certain reme[illegible] THREAD WORMS. It is a perfect[illegible] and is especially adapted for childre[illegible] of various sizes by all Chemists and [illegible]

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50, 51 & 52, ST. PAUL'S CHURCHYARD, LONDON.

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Special advantages to Hotel Keepers and Regimental Messes

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THE INDIAN TRAVELLERS' GUIDE FOR APRIL 1873.

PRICE—EIGHT ANNAS.

With a New Coloured Map.

CONTAINING, besides the other usual information, the latest alterations on the several lines of Railway, and in the running of the Local Trains between Bombay and Bandora.

The GUIDE, having a large circulation amongst Travellers, by rail and otherwise, is a most effective medium for Advertisements.

CONTENTS.

Map of India.
Table of Through Routes (and Fares) from Bombay to places in India and abroad.
Index to Railway Stations.
Index to Places by Steamer and Dak.
Introduction.
Railway Time Tables:—
Great Indian Peninsula Railway.
Local Trains between Bombay, Mahim, and Bandora, by G. I. P. and B. B. and C. I. Railways.
Rates for parcels, horses, carriages, &c., by G. I. P. Railway.
Bombay, Baroda, and Central India Railway.
Jubbulpore Extension Railway.
East Indian Railway.
Sind, Punjaub and Delhi Railways—
Punjaub and Delhi Division.
Sind Section.
Through Traffic from Kurrachee to Mooltan, Lahore and Umritsur.
Eastern Bengal Railway.
Calcutta and South Eastern Railway.
Great Southern of India Railway.
Madras Railway.
Steam Navigation Companies:—
P. & O. Co.
Messageries Maritimes.
Austrian Lloyds.
Rubattino Steam Navigation Company.
Euphrates and Tigris Steam Navigation Company.
British India Steam Navigation Company.
Bombay Steam Ferries.
China Steamers.
Indus Steam Flotilla.
Punjaub Steam Flotilla.
Irrawady Flotilla.
India General Steam Navigation Company.
Routes by Steamers.
Routes in the Bombay Presidency.
Bombay to Central Provinces and Calcutta.
List of Travellers' Bungalows along the Trunk Roads of Western India.
Routes in the Central Provinces.
N. W. Provinces and the Punjaub.
Route to Simla.
Route to Landour.
Route to Nynee Tal.
Hill Horse Carriage Dak.
Rohilcund Horse Dak Company.
North-West Dak Company.
Punjaub and North-Western Dak Company.
North-Western Dak Company.
Agra to Jeypore.
Rawul Pindee and Murree.
Scale of Fare for Shigrams, Buggies, &c., in Bombay.
Scale of Fares for Palanquins.
Scale of Fares for Boats for Bombay Harbour.

May be had at the Bombay Railway Termini, and of the following

AGENTS:—

Bombay..........Thacker, Vining & Co.; J. and W. Watson & Co.; Hormusjee Sorabjee, Bookseller; Hammond's Refreshment Rooms; Messrs. Cooper & Co.; Auckland Hotel; Byculla Hotel; and Messrs. Atmaram Sagoon & Co.
Allahabad ....Kellner & Co.
Alexandria........D. Robertson & Co.
Bangalore ...... "Spectator" Office.
Calcutta ....Wyman & Co.
Egutpoora ....Railway Refreshment Rooms.
Kurrachee.........."Sindian" Press.
London ....G. Street, 30, Cornhill.
Madras ....Higginbotham & Co., and "Madras Mail" Office.
Matheran..........Chowk Hotel and Alexandra Hotel.
Ootacamund ......"Observer" Office.
Poona ....Treacher & Co.; D. S. Kemp & Co.; and Royal Family Hotel.
Umballa............Railway Refreshment Rooms.

Printed and Published for the Proprietor by JAMES [illegible] at the "Bombay Gazette" Steam Press, [illegible], Fort, Bombay.

AGENTS—London: Mr. GEORGE STREET, [illegible] Paris: Messrs. H. and W. [illegible] Rue de Rivoli—Calcutta: [illegible] Co.—Madras: Messrs. [illegible] & Co.

SUPPLEMENT TO THE "TIMES OF INDIA," APRIL 2, 1873.

FINANCIAL STATEMENT, 1873-74.

RESOLUTION BY THE GOVERNMENT OF INDIA, DATED 28TH MARCH 1873.

Read—

Minute by the Hon'ble Sir Richard Temple, dated 27th March 1873.

Budget Estimates for 1873-74, with Appendices.

THE Governor-General in Council has already approved of the figures of the Budget Estimates for 1873-74, and the usual notifications will be issued to the several local Governments and administrations.

2. A comparison between the estimate of the ordinary revenue and expenditure for the year 1873-74 shows a surplus of £220,000.

3. The cash balance in India at the commencement of the year is estimated at £19,300,000, and, at the end of the year, at £14,800,000, after providing for an expenditure of £3,878,000 on reproductive works, which, under ordinary circumstances, would have been met from loan funds.

4. The general condition of the finances is, therefore, satisfactory. Although the estimated surplus for the year 1873-74 is small, the estimates, both of revenue and expenditure, have been framed with caution; the estimate of the net receipts from opium is £5,385,000, which is less by 2¼ millions, than the receipts of 1871-72, and by 1½ million, than the receipts of 1872-73; and the state of the cash balances prevents any risk of financial difficulty during the year.

5. With respect to the future, His Excellency in Council believes that no additional taxation is required for the purpose of maintaining the finances of India in a sound and satisfactory condition. Besides the gradual expansion of the revenue which may reasonably be expected, there will be, in the course of the years 187[illegible]-75 and 1875-76, a reduction of expenditure of nearly half a million per annum, in consequence of the time having arrived when the stock of the East India Company will be paid off. Any increase of expenditure which may be necessary in some branches of the public service, may, His Excellency in Council believes, be met by economy in others. The schemes for public works chargeable to loan funds have been revised, and, so far as reliance can be placed upon careful estimates, the completion of the system of guaranteed railways, and the construction by Government of the railway and irrigation works now sanctioned or contemplated, will not entail any serious additional charge upon the annual revenues. The Government of India has, therefore, decided that it is not necessary, with reference to the present or prospective condition of the finances, that the Income-tax should be reimposed, or that any other tax should be imposed in addition to the existing sources of revenue.

6. The Government of India has also considered whether the Income-tax should be reimposed as a part of the ordinary fiscal system of India, while other taxes might, either immediately or eventually, be remitted or reduced. After a careful consideration of this alternative, and of the opinions expressed by the local authorities and officers in answer to the recent financial circular, the Government has determined that it would not be expedient to reimpose the Income-tax for the purpose of carrying this policy into effect.

7. As no legislative measure will be introduced in connection with the Budget of the coming year, it would be in contravention of the Indian Councils Act, 1861, that a financial statement should be made in the Council of the Governor-General for the purpose of making Laws and Regulations. The minute recorded by the Hon'ble Sir Richard Temple, which contains the customary explanations of the Budget figures of the present year, together with his review of and opinions regarding the financial policy of the Government of India during the last four years, will be published, together with this Resolution, the Budget Estimates, and Appendices, in the *Gazette of India* for general information.

By order of the Right Hon'ble the Viceroy and Governor-General in Council.

R. B. CHAPMAN,
Secretary to the Government of India.

Financial Department, 28th March 1873.

MINUTE BY THE HON'BLE SIR [illegible] TEMPLE, K.C.S.I.[illegible]

I have to present the budget of [illegible]
year 1873-74, together with m[illegible]
the usual divisions :—

1stly, the [illegible]ls fo[illegible]

2ndly, t[illegible]
to close, 1872-[illegible]

3rdly, th[illegible]
to comme[illegible]

4thl[illegible]

Before treating of each of these divisions in order, I must mention some slight alterations which have, with the sanction of the Secretary of State, been made in the form of the accounts.

On the receipt side a new heading of receipts in aid of superannuation, retired, and compassionate allowances is presented. This consists chiefly of the subscriptions by officers on account of those pensions for widows and orphans which were formerly paid from the military and medical funds, but which are now paid by the State, since the abolition of those funds in 1866, and it includes transfers from the capital deposits originally the property of those funds, but now the property of the State. In my previous budget statements they were included in the miscellaneous heading.

On the expenditure side a new heading appears for civil furlough and absentee allowances, an item which has always been shown separately in the home accounts. And, on this occasion, the loss by exchange on remittances to the Home Treasury which used to be included in miscellaneous, is shown separately, by reason of the special importance of the item. The miscellaneous heading, which was unduly large, has thus been reduced to a more manageable size. The heading of medical services, which has heretofore appeared in the budget statements, disappears in the present statement, having been transferred to the heading of allotments for provincial services. The greater part of the civil medical grants had previously merged in these allotments, and the remnant now follows.

ACTUALS, 1871-72.

I thus begin with the actual figures of the year 1871-72. In my last financial exposition it was explained that, according to regular estimate, a surplus of £2,700,000 was expected of income over ordinary expenditure, owing mainly to gain in the opium department, and partly to savings and reductions in expenditure. It is now seen, however, that the surplus actually amounts to £3,124,178, or more than three millions, owing to still further savings and reductions in expenditure. The fact of this amount exceeding actually even the large surplus shown in the regular estimate is satisfactory, as proving that this regular estimate, though very favourable, was yet cautious, and that the economy enforced so successfully up to the tenth month of the year, when the regular estimate was prepared, was strictly maintained up to the last day of the year. And in this advantage all departments have shared alike, according to their respective proportions, the civil branches generally, the army, the marine, the public works, the railways. The main causes of this surplus were set forth by me last year. Doubtless its magnitude will be regarded as very satisfactory; but our satisfaction must be moderated by the recollection that more than half of the surplus arises from a gain in opium, on which we had no right to count. Still the result is partly due to our own management; for the ordinary expenditure of the year (just under 47 millions) was low; quite the lowest that has been seen for several years past.

It will be observed, then, from the appended statement, that the receipts of the year 1871-72 were £50,109,093, [illegible] n 50 millions; while the ordinary ex- [illegible] unted to £46,984,915, or nearly 47 [illegible] e surplus of £3,124,178, or more [illegible]

[illegible] penditure there was an ex- [illegible] £1,628,474, or 1½ millions, [illegible] Even with this extra- [illegible] ed to pro- [illegible] the aggre- [illegible] dinary toge- [illegible]

[illegible] nown in [illegible] of the

REGULAR ESTIMATE, 1872-73

I next turn to the second part of the subject, namely, the regular estimate for the current year 1872-73. On this, as on previous occasions, the estimate is based on actual figures for periods ranging from 9 to 11 months for the various provinces and departments. It is to be remembered that the remaining months for which we still await the actual figures, are of importance, and that, notwithstanding all the care which can be exercised, many variations will probably occur between this estimate and the actual accounts of the year, when they shall be made up hereafter.

The budget for the year showed a surplus of £237,000 of income over ordinary expenditure. The regular estimate now shows a surplus of £1,354,000, or 1⅓ millions, the estimated receipts amounting to £49,905,000, or nearly 50 millions, and the estimated ordinary expenditure to £48,551,000, or 48½ millions.

The year has been generally propitious. The rains have been abundant; the harvests, for the most part, good, and, in some provinces, very fine. The condition of the people being prosperous, the revenues have flourished. Though the import trade has not been in a favourable position, and though some exports have fallen off, yet several staples of the export trade have advanced excellently. We have enjoyed immunity from misfortunes of season, and from those political contingencies and troubles which so often have disturbed financial arrangements.

There have also been special causes for the production of surplus, and once more I have to dwell on the fact that the surplus of the year is attributable mainly to gain in opium. In the budget £7,700,000, or 7¾ millions, were set down for opium receipts; but in the regular estimate there appear £8,677,000, or 8⅔ millions; the difference in our favour amounting to £977,000, or nearly 1 million. Of the increase, more than one-third (£369,700) is in the Malwa opium, the revenue of which has amounted to £2,614,700, a sum which is so high as to be almost without precedent, even in this speculative division of the trade. The increase (£607,300) in the Bengal opium is not owing to the quantity, inasmuch as the number of chests is fixed under our system to within a very narrow margin, but owing to the prices rising beyond the rate assumed in the budget. The rate stood at Rs. 1,200, or £120, per chest in the budget; the actual rate has been Rs. 1,386, or £138-12s. per chest. It is hardly necessary to advert to the uncertainty which always hangs over the subject of prospective prices of opium. The result, as is so well known, may be affected by circumstances both in China and in India. We are not aware of any present circumstances in China which could be adduced as causes of the high range of prices. But in India there is one cause immediately apparent, namely this, that t[illegible] poppy crop, which at the time of bringing forward the budget promised a fair yield, gave, ultimately, an indifferent yield. Instead of the 55,000 chests expected under the earlier condition of the harvest, there was in the end an out-turn of only 46,656 chests. Both figures include the supply for consumption in India itself. Thus, in the first half of the year, there was an apprehension of a somewhat short supply, a circumstance specially calculated to make prices rise and to maintain them at a high standard.

But, further, this comparatively short supply has affected the estimate in another direction. Less opium having been produced in the Bengal agencies, there has been less to be paid for than was expected. Consequently the payments, estimated in the budget at £2,323,000, have fallen in the regular estimate to £1,818,000, showing a diminution of £505,000.

Thus the difference in the opium estimate amounts on the receipt side to £977,000, and on the expenditure side to £505,000; in all to £1,482,000 or 1½ million. Whether this difference is wholly favourable to the future of our finance may be a question. But that it more than accounts for the surplus in the current year is unquestionable. And it is the main support of the fortunate position of the financial year upon which I am commenting.

There has not been any marked increase under the heads of revenue in the regular estimates as compared with the budget estimates. Under most heads the budget estimate has been well sustained, and no more. To this, however, there are some exceptions to which I must advert.

The land revenue shows an increase of £329,000. This, to the extent of more than £100,000, has arisen from the payment in 1872-73 of revenue suspended in the Bombay Presidency at the end of 1871-72. The remainder of the improvement is due to the favourable season to which I have already adverted.

To the same general cause must be attributed the improvement of £82,000 under excise on spirits and drugs.

Under customs there is an increase of £61,000 due entirely to the great expansion of the export trade in rice.

In the post office, the receipts show a falling off of £213,000. This decrease is not, however, in the cash receipts paid in by the public, which are improving, slowly though steadily, but in the receipts from official postage during the year. The new rules for the abolition of franking, and the substitution of official postage stamps, have fully come into force, and have caused economy to be exercised to a degree greater even than was expected.

The reformed system causes every official to observe closely the charge that he incurs when transmitting letters on the public service, because that charge is rendered immediately apparent by the value of the stamp affixed. Consequently, the numerous public departments, having had their attention practically drawn to the subject, have exercised an unprecedented economy, not only in respect to the weight of their despatches, but also in respect to the mode of transmission. A large part of the despatches are now sent by the slower and cheaper transit; the more urgent letters only being reserved for the quicker and more expensive transit. And, inasmuch as, by existing rules, the value of official postage is credited in the receipts of the postal department, there is a decrease in the total of receipts. This is in some degree nominal, and is, so far, balanced by decrease of recorded expenditure under the several service heads. But it really represents a considerable saving in the cost of transmitting the mass of official letters throughout India. And, accordingly, the regular estimate shows on the other side of the account an actual decrease of £51,000 in the postal expenditure.

In the mint the receipts show a large decrease, which arises from the fact that the amount of silver bullion tendered by the public for coinage, on which a seignorage of 2 per cent. is levied, has been insignificantly small. I shall hereafter revert to this somewhat remarkable circumstance.

There is also some decrease in forest receipts. This is of less importance, inasmuch as it only indicates that the department has done less work than was expected, and has incurred less expense. As has been explained on previous occasions, this is a spending rather than a receiving department. And though we may continue to regret that its revenues do not increase faster, still we must always bear in mind that its main work, which it performs efficiently, is the preservation of the national wealth of forests with which India is endowed.

The net result on the receipt side of the estimate is an increase of £1,134,000, or upwards of one million.

On the expenditure side I will advert, firstly, to items of decrease, and secondly, to items of increase.

There are savings and reductions in various civil departments, such as that of land revenue, decrease £54,000; of assessed taxes, decrease £17,000; of customs, decrease £10,000; of salt, decrease £23,000; of administration, decrease £27,000; of law and justice, decrease £144,000. To a considerable extent these decreases are due to the saving in official postage, as already explained. The decrease under law and justice is partly nominal, owing to the exclusion of the receipts and charges for the service of processes in the Madras Presidency, which were included in the original estimates.

There is a decrease of £73,000 in marine charges by reason of less work being done than usual in the Bombay dockyard.

There is a large decrease, £52,000, under forests; but, as has been just seen, there has been a decrease of receipts also.

The decrease of £51,000 under post office has been just explained.

And the great decrease under opium has been already adverted to.

There is a reduction in army charges; the budget showed £15,862,000, whereas the regular estimate shows only £15,646,000, the difference less being £216,000, or nearly a quarter of a million. In both cases the total is satisfactorily low. But it must be remembered that (as stated in my last exposition) there has been a transfer of charge for certain barrack expenses from the military department to the public works department. After allowing for this, however, I believe that the estimate is indicative of strict economy.

This great item of expenditure is divided into two heads, namely, the charges incurred in India, and the charges incurred in England on account of India. The charges incurred in India may be summarized thus: The budget showed an expenditure of £12,100,000; the regular estimate shows £12,025,000; a decrease of £75,000. The decrease is owing to the postponement of the camps of exercise in the Madras and Bombay Presidencies, to the retirement of artillery officers and breaking up the head-quarters of the 24th Brigade Royal Artillery, to the abolition of the Poona depot, to favourable market prices for grain and forage, to savings in the Military Account department, to a less outlay for clothing, barrack, medical, and ordnance supplies, and to a less expenditure for sea transport and non-effective charges. The estimated saving from these sources is about £238,000. On the other hand, increased provision had to be made in the revised estimate for—

The Looshai expedition	£25,000
Camps of Exercise at Delhi (arrears) and Hassan Abdul	8,000
For two Regiments of Madras Native Infantry returned from China and the Straits........................	22,000
Asylums in the Madras Presidency transferred from civil to military estimates...	9,000
Arrear charges, Order of British India ...	15,000
Special payments to artillery officers on retirement	9,000
Arrear charges, Overland Troop transports	30,000
Freight paid in India on Military Stores...	45,000
	£163,000

Setting these increments against the savings, there appears a net saving of £75,000 upon the budget.

The expenditure of the army has been analysed with extreme care by the department over which my hon'ble colleague (General Norman) presides.

The military receipts in India were set down at £840,000, but the actuals for the first eight months of the year justified the revised estimate of £870,000. The causes of this improvement are the discharge purchase-money of British soldiers in India, and the messing contributions for passages by the overland troop transports, which are now credited to the Indian instead of to the Home Government; and the receipts, by a larger sale than was expected, of stud cattle, clothing, medical and ordnance stores.

On the other hand, a large credit expected in England was not realised, so that the decrease there neutralises the improvement in India.

For the charges incurred in England on account of India, the revised estimate shows a reduction of £141,200, of which £25,000 is in furlough allowances of Indian officers, owing to a decrease in the number of officers on furlough, and £100,000 are savings in military stores.

On the other hand, there are several items of increase on the expenditure side of the regular estimate.

The item of interest on service funds and other accounts rises from £527,000 to £584,000 mainly by reason of an adjustment of a claim with interest on the part of the Madras Civil Service Annuity Fund for sums overpaid by the fund to Government on account of the annuities.

There is an increase of £97,000 under minor departments. This is owing to a charge of £57,000 for stores in England which, under the old system, would have been entered under miscellaneous; to the completion of the general census of British India, the original provision for this important operation not having been found sufficient in some provinces; and to its having been found necessary to make a special grant in order that Indian products and fabrics may be worthily represented at the Vienna Exhibition.

The increase of £23,000 in the political charges arises from the transfer to this head of the Mairwara battalion; to the unforeseen expenses of durbars; and to additional charges on account of the late Yarkand mission and the Seistan arbitration.

There is a considerable increase of £240,000 under loss by exchange. It will be remembered that, in the budget, we calculated that the drawings by the Secretary of State would amount to 13½ crores of rupees during the year, at an average rate of 1s. 11d. to the rupee, which would represent a loss by exchange in round numbers of £500,000. It is now estimated that the bills paid will exceed 15 crores, at an average rate of 1s. 10¾d. to the rupee, representing a loss by exchange of £740,000. This sum of 15 crores includes the payment for a sum of £403,040, which was remitted to England in May last by bills purchased in India. The excess in the drawings was chiefly occasioned by a diminution in the amount of railway capital for India intended to be raised in England. Some of the capital (£1,100,000), for the receiving of which provision had been made, was subsequently countermanded as not being required. This diminution was very desirable, because the Indian treasury has still a large amount of unexpended railway capital in hand.

The increase of £278,000 in the allotment for provincial services is owing to additional grants having been found necessary, for Bengal of £113,500, chiefly for compensation for a court house made over to the military department as a hospital for the troops, and for the capitalisation of certain annual charges at the debit of the Imperial Government—for Bombay £107,400 for the construction of a small cause court house and of buildings required for the collection of the salt revenue—for Burmah £45,000, in order to enable the administration to execute various useful works which are urgently needed.

The increase of £216,000 in public works ordinary has occurred in consequence of its having been found necessary to assign additional funds for the prosecution of various works; and in consequence of the transfer to this head of items, which it was originally intended to defray from loan funds, but which are now found to be not properly so debitable.

The net charge for guaranteed railway interest was originally estimated at £1,800,000, but is now expected to amount to £2,117,000, or more than 2 millions, which is considerably larger than any sum ever yet shown on this account, and suggests serious consideration. This charge is made out in this wise: the guaranteed interest amounts to £4,665,000 on a capital sum of £95,000,000. Against this there is a set-off of £2,548,000, estimated net traffic receipts on 5,073 miles of open line, which receipts arise from £6,864,000, estimated gross traffic earnings, less £4,316,000, working expenses. The net traffic receipts deducted from the guaranteed interest leave the £2,117,000 as cost to the State.

The increase of the net charge upon the Government does not at all arise from the gross amount of the interest being in excess of the estimate; on the contrary, it is rather less, by reason of the capital subscriptions being less than the anticipation; which circumstance aggravates the fact of the net charge being so much greater. What, then, are the causes of the excess? In the first place, there has been a change for the better in accounting, whereby the charges for the stores expended in working are transferred more rapidly than heretofore from the capital account to the revenue account. This has caused an unusually heavy debit during the current year. Then there has been a recurrence of disastrous floods, injuring or destroying masonry works on several lines, causing additional expense, and also interruption of traffic. Another cause is want of expansion in the traffic. Not indeed that the total of gross traffic earnings has actually declined; on the contrary, it was slightly greater during the last calendar year, 1872, than it has ever been. But it has remained almost stationary during the three years ending with 1872, notwithstanding that 400 miles of new line have been opened. In 1870 it stood at £6,247,000; in 1871 at £6,125,000; in 1872 at £6,275,000. This stagnation, on the whole, is the more remarkable, inasmuch as, during the period, the passenger traffic has steadily increased. Some 18 millions (18,048,547) of passengers travelled in 1870, whereas some 20 millions (19,907,781), or 2 millions more, travelled in 1872. But the goods traffic has not increased on the whole; while, on some lines, it has even declined. In my last exposition there was allusion to the special enquiry regarding the falling off on the East Indian line, which was traced partly to the state of the harvests and partly to variations in the rates. With a view to affording further inducements to traffic, the railway company have given prompt attention to the rates, and have judiciously reconsidered them. On the Great Indian Peninsula line there was disappointment in respect to the total earnings (notwithstanding increase in many articles) by reason of the falling off in the transport of cotton from the central regions of India to the port of Bombay. But, whatever special causes may be assignable in particular years, the main fact remains that the goods traffic has for some years been either stationary or slightly retrogressive. And, whatever may have been the fluctuations in trade, it appears that the roads and rivers which compete with the railways have all this time experienced no lack of traffic. Thus, we cannot but fear that the railways are not used by the people as much as we might hope. And we must reflect more and more closely on the question whether the railway management and administration might not be more practically adapted to the needs and the habits of the country.

On the other hand, there has been no proportionable increase in the working expenses. Economy has been and is being enforced. The train service is more economically managed; the engineering establishments have been reduced; European agency has in many stations been replaced by cheaper native agency. On some lines, especially the East Indian, and the Punjab and Delhi, the diminution of expenses has been demonstrably great. On the East Indian line the percentage of working expenses amounted to 40·5 per cent. on the earnings, which will apparently bear favourable comparison with the corresponding percentage on some of the principal English lines; for instance—

48 per cent. on the Great Northern,
45 „ on the Great Western,
45 „ on the London and North-Western,
45 „ on the Midland,

and 47, the average on the lines throughout England and Wales.

In order to show how far the lines are beginning to prove remunerative undertakings, I subjoin an abstract statement showing the percentage of profits on capital withdrawn for all the guaranteed railways in India. It will be seen that, on the whole system, the percentage still falls shorts of the guaranteed rate of 5 per cent.:—

Name of Guaranteed Railway.	1871.	1st half of 1872.
	Percentage of profits on capital withdrawn.	Rate of percentage per annum of profits on capital withdrawn.
East Indian, Main	4·90	5·98
Ditto. Jubbulpore Extension	1·23	*4·44
Eastern Bengal	3·07	1·84
Oudh and Rohilkhund	0·22	0·38
Sindh, Punjab, and Delhi	0·14	1·16
Madras	2·69	2·76
Great Southern of India	1·91	1·52
Carnatic	1·71	1·92
Great Indian Peninsula	2·97	3·92
Bombay, Baroda, and Central India	2·66	5·16
All Guaranteed Railways	3·00	3·96

I may be pardoned for this brief digression, inasmuch as the finance of the year is affected adversely to the extent of £317,000 by the guaranteed railways.

The result on the expenditure side of the regular estimate, increase balanced against decrease, is a net increase of £17,000.

The total result, as already seen, is the surplus of £1,354,000 of income over ordinary expenditure.

Besides the ordinary expenditure there is in this the regular estimate an extraordinary expenditure on reproductive works of £2,307,000, or 2¼ millions, which amount corresponds fairly with that set down in the original estimate. Of the two great divisions, that pertaining to canals shows somewhat less expenditure by reason of the postponement of the Sarda canal, while that of State railways shows somewhat more. The approximate agreement in this instance between the totals of the regular and of the original estimate is worthy of notice, inasmuch as, in previous years, the actual expenditure on these works has been much less than that proposed in successive budgets, the cause of the difference having been, generally, delay in the maturing of the projects and in the submitting of complete plans for sanction. But now that the organization of these works is in a more advanced state, the rate of progress becomes comparatively quicker; and, thus, the accounts of the year are presenting the largest expenditure ever yet attained in this branch. While, on the one hand, this result is satisfactory, as indicating the advance of material improvement, yet, on the other hand, it suggests precautions for maintaining strong cash reserves in the treasury to meet the rising demand for funds.

The surplus of income over ordinary expenditure is the outturn of an estimate which, though made near the close of the year, may fail to accord entirely with the actual facts yet to be finally ascertained. But it may not be otherwise than opportune to pass in review the aggregate of surplus which has been obtained since 1869-70. The actual surplus, then, has been as follows:—

	£
1869-70, actual	118,669
1870-71 „	1,482,990
1871-72 „	3,124,178
Add—	
1872-73 „ (estimated)	1,354,000
Total...	£6,079,837

Allowing for some variation yet to arise in the surplus for 1872-73, we have a surplus for the four years of more than six millions.

It may be well to recall to mind the chief causes which have produced this important result. I say causes, inasmuch as it is attributable not to any one circumstance, but to a combination of circumstances.

One main reason has been the prosperity of the opium revenue. Within the four years, we have received from this source, net (after deduction of expenditure), £3,894,140 in excess of the budget estimates. Year by year, the opium estimate has received the approval of the Secretary of State as being prudent and in accord with the known facts of the time. The actual receipts, however, have proved larger than the anticipation. This, too, happened during a period when some authorities seem to consider the Indian opium trade as threatened by serious competition from the expanding culture of the indigenous drug in China and even from the produce of other countries—when the Indian opium harvests have been considerably below the average,—and when the area under poppy cultivation has not materially increased. Indeed the fiscal facts point to the conclusion that the demand in China for the Indian drug is firmly sustained. Doubtless the ability of China to pay a good price for the opium is maintained by the growing wealth and rising trade of that country.

The full increase (£2,980,554) which occurred in the opium receipts, and the full decrease (£913,586) in the charges, could not indeed have been entirely foreseen. But the occurrence of some improvement did not excite surprise because the possibility of its occurring was foreseen inasmuch as the estimates were purposely made with cautious moderation. Looking to the disturbing elements to which some parts of the budget were exposed—looking also to the deficit which had extended over three years, the recurrence of which it was necessary to avert, we desired that the opium estimates should be made absolutely secure.

Another cause consists, no doubt, in reduction of expenditure. As shown in my last exposition, the total expenditure was in—

	£
1868-69	52,036,722, or 52 millions.
1869-70	50,782,452, or 50¾ „
1870-71	49,930,695, or 50 „

But the expenditure was in—

1871-72	46,984,915 or 47 millions.
1872-73 (estimated)...	48,534,000 or 48½ „

The expenditure on public works ordinary stood thus:—

	£
1867-68	5,972,626
1868-69	6,632,135
1869-70	5,347,037

But the expenditure was brought down to £3,811,167 in 1870-71. And if the reduced grants of subsequent years be added to the public works charges transferred to provincial services, the total for 1872-73 will hardly exceed the last named sum.

The army expenditure stood thus in—

1867-68	16,103,296
1868-69	16,269,581
1869-70	16,329,739

whereas in 1872-73 it stands at £15,646,000.

In the other branches of the service it was not [illegible]sible to obtain so considerable a reduction. [illegible]

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* Exceptional owing to adjustments.

every department we strove to keep down the budget grants to the lowest amounts possible, and then to secure economy and saving even within the limits of those grants. The detailed rules which operate in the direction of economy were vigilantly observed, and adherence to them in all particulars was insisted on. The financial control exercised in the numerous civil branches did no doubt contribute to the production of the surplus.

Furthermore, among the main causes of the surplus are the measures passed during the four years by the authority of the Legislative Council, consisting of five Income-tax Acts. The revenue obtained under the operation of those Acts may be stated at net £4,453,232, or 4½ millions, as seen below:—

Year.	*Receipt.*	*Expenditure.*	*Net.*
	£	£	£
1869-70 ...	1,110,224	41,701	1,068,528
1870-71 ...	2,072,025	43,991	2,023,034
1871-72 ...	825,241	29,566	795,575
1872-73 ...	575,000	14,000	561,000
Total...	4,582,490	129,258	4,453,232

The total sum is equal to more than two-thirds of the amount of the surplus of six millions just stated. It is thus manifest that, without the income-tax, so large an aggregate of surplus would not have been obtained. And, whatever may be the importance of other facts operating in combination, this fact alone proves the importance of the measures passed by the legislature during the period under review, and illustrates the share they have had in the maintenance of our financial status.

If these 4½ millions be added to the proceeds of the direct taxation, including the licence taxes, imposed since the establishment of the budget system in 1860, the aggregate of receipts from this source will amount to 14 millions sterling.

A consideration of the past condition of our finances compelled us to do all that could properly be done for the purpose of obtaining a substantial surplus. The condition of deficit had been so serious for three years, that it had become imperative to effectually obviate the risk of any future deficiency arising, and to ensure the application of an adequate remedy. At one time the cash reserves in the treasury were regarded as being too low for the demands of the public service. Effort was therefore made for the restoration of the cash balance to its normal strength. In regard also to the financial credit of the Government, it was desirable to prove that a state of deficit would be immediately superseded by a state of surplus.

We did not indeed make provision for so large a surplus as that which has accrued; nor was taxation imposed for that particular end. What we aimed at was financial safety supported by a moderate surplus. But, as the surplus has proved to be so great, there is cause for satisfaction in the thought that there has been no new or heavy burden on the mass of the people for the benefit of the general revenue; that the income-tax was very limited in its incidence; and that except for a period of eighteen months, it has been levied at a minimum rate.

Further, I think that there are reasons for affirming that considerable as the surplus may have been, it has not been greater than what was needed in order to establish the finances in a strong position.

The accounts of the three previous years had shown a deficit amounting, on the whole, to £6,299,216, or 6¼ millions of income as compared with ordinary expenditure, as will be seen thus—

	£
1866-67 (11 months)	2,517,491
1867-68	1,007,695
1868-69	2,774,031
Total ...	6,299,217

I acknowledged this deficit expressly in my financial exposition on the 2nd April 1870; and added—"The deficit being 6¼ millions, of which only 3½ can be accounted for by the barracks and are susceptible of special justification, it must be admitted that the remainder, 2¾ millions, are due to excess of expenditure accepted as chargeable against current income; and represent deficit pure and simple without such special justification."

This large deficit was twice noticed by the Governor-General (the late Earl Mayo) in the Legislative Council, once in November 1869, and once in April 1871.

Against that deficit we may now set the surplus just explained. I would repeat the opinion stated in my previous expositions, that, if our finance is to possess stability, the deficit of some years must, at least, be balanced by the surplus of other years. From this point of view, it is seen that the greater part (though not quite the whole) of the abovementioned deficit has been counteracted by surplus.

In justice to Indian finance, however, it is to be noted that in one of the years just mentioned, namely 1866-67, there were included only eleven months (owing to alteration of the financial year), which placed the exceptional period at a disadvantage. Also the preceding year 1865-66 was a year of surplus, shown in the financial statement at £2,766,068, but of which £1,028,089 we ascertained to be nominal, leaving £1,737,979 real surplus. If this circumstance be considered, then a similar result, namely, the balancing of deficit by surplus, will be apparent for the period previous to that on which I have been commenting. From the financial statements of my predecessors, the following years are found to be in deficit or in surplus respectively:—

Deficit of income as compared with ordinary expenditure

	£
1860-61	4,021,385
1861-62	50,628
1864-65	193,521
Total ...	4,265,534

Surplus of income as compared with ordinary expenditure.

	£
1862-63	1,827,346
1863-64	78,347
1865-66	1,737,979*
Total ...	3,643,672

	£
*Total shown	2,766,068
Deduct nominal	1,028,089
Leaving real	1,737,979

In these years, then, which complete the period since the establishment of our budget system, the deficit is, for the most part, counteracted by surplus.

It may be impossible to prevent the occurrence of deficit in some years. Such occurrence may arise from any one of the many chances to which the country is exposed. But it ought to be possible to produce an equilibrium between income and ordinary expenditure if taken on a series of years. And, if the period be reviewed since 1860, when the budget system was established in India, it will be found that we are not very far from attaining such an equilibrium between income and ordinary expenditure,—although an exact balancing of the account from 1860 to the present time might show that there remains something to be made up by means of surplus, if the principle, as above stated, should be accepted.

In stating the financial result, however, I do not intend to claim too great a degree of credit for our own proceedings. Something is due to causes beyond the control of the Government, though something also is due to policy and management.

I present, for the first time, a statement of the accounts of the system of provincial services announced in the resolution of 17th December 1870; and commenced from the year 1871-72. The statement for these services is prepared uniformly with the imperial statement, and embraces the actual figures of 1871-72, the regular estimate of 1872-73, and the budget r 1873-74. I must explain, however, that this eneral statement is only a compilation from e detailed statements furnished by the several cal Governments. There is some difficulty in the classification of the various heads of receipt and of expenditure, and in their proper distribution between provincial services and local funds. The organization of the system is not sufficiently perfected to enable me to certify that the statement is entirely correct. The figures, therefore, as rendered by the local Governments, are not as yet accepted by the Government of India. And, at the best, the statement chiefly consists of estimates from which the actual figures may differ largely hereafter. I present it, however, in the belief that whatever imperfections exist will be rectified within a short time.

To the allotments of the opening year 1871-72 were added the special assignment of £200,000 rateably distributed among the various provinces as explained in my exposition of March 1871. It will be observed that in that year, 1871-72, there was an available amount of £5,713,933, of which the various local Governments expended £5,453,873, leaving a balance of £260,060, to be carried on to the next year; that in 1872-73 there was an amount (balance of former year added to fresh allotments) of £6,283,789, against which the local Governments have an estimated expenditure £6,391,181, leaving an adverse balance of £107,392 to be provided for from local resources, which resources are seen to be ample from the accompanying statement of local funds.

During the current year a circular was addressed to the local Governments, asking opinions as to the working of the system of provincial services; and the replies are, unanimously and strongly, in favour of the system. Improvement both in efficiency and economy, and abridgment of labour, are attributed to it by all the authorities consulted. Nothing has come to the knowledge of the Government of India to lessen the force of that conclusion. And, from a financial point of view, we must acknowledge that the limitation of expense which the system has imposed on several of the departments most likely to expand, does materially conduce to the maintenance of equilibrium in the imperial budget, and contributes something towards the favourable result now exhibited for the general finance of the country.

It is to be remembered that the statement above alluded to relates only to the measure introduced by the resolution of December 1870, which provides that certain allotments shall be made from the imperial exchequer for certain provincial services, and that the receipts derived previously from those services and credited to imperial revenues should be transferred to local revenues. It does not relate to the previously existing local funds and local expenditure; nor to the various measures of local taxation subsequently passed. For all these a separate statement is prepared.

I have not space enough to describe the details for each local Government, which details will, however, be found in the statement relating to local funds. But it may be noticed that in every province the provincial administration has been conducted at a cost fairly within the financial means available, and that, generally, a fair margin has been left. This is noteworthy as indicating that, together with enlarged local responsibility, there has prevailed a keener spirit of economy than heretofore, and a stronger desire to measure requirements by the standard of disposable resources. The closing balance of the local funds, if taken together with the closing balance of the provincial services, will show a net increase of available means.

In my last exposition a list was given of the new measures of local taxation in the various provinces of India. Of these however some have been held in abeyance. In Bombay the levy of the non-agricultural cess has been suspended. In Madras that portion of the local taxation which related to houses has not generally been carried out.

From the above-mentioned list, it might perhaps have been understood by some that all those measures were consequences of the provincial service resolution. I did not, however, intend to imply this. Some of the measures were consequences of that resolution, while others were not. The Bengal cess and the Madras local taxation Acts, were in contemplation before the resolution was framed. In the North-West Provinces that portion of Act of 1871, which authorized the five per cent. cess in temporarily settled districts, did not impose any taxation, but virtually gave a new legal form to cesses previously existing or ordered.

The total amount received from the new local taxes imposed in consequence of the resolution, during 1871-72, was only £144,000, and the amount for 1872-73 is estimated at £212,000. These amounts are relatively small, and afford perhaps the most satisfactory answer to those who apprehend that local taxation is likely, under the present system, to be carried too far. And, certainly, the vigilant attention of the Government of India has been, and is, directed to the subject, in order that due moderation may be observed in this important respect.

The total income of all local funds, including new local taxes, but excluding provincial service receipts, was for 1871-72 £4,399,191, and is expected to be £3,593,078, or 3½ millions for 1872-73. The expenditure from these local funds was for 1871-72 £4,155,647, and for 1872-73 it is expected to be £2,967,601, leaving a balance in hand of £2,811,484, for commencement of the coming year.

Doubts seem to have arisen in the minds of some whether the provincial service system will not cause local taxation to be excluded from the revenue accounts of India; whether it will not relieve the imperial finance of expenses to be transferred to local finance; and whether it will not seriously aggravate the burdens of the people.

Now the first of these objections was obviated from the beginning by the provision that there shall be provincial budgets appended to the imperial budget; to which provision effect is now given on this the very earliest opportunity.

It was not contemplated by the provincial service resolution to transfer imperial burdens to local finance to any appreciable extent. For certain heads of service a fixed annual allotment was determined by the Government of India for each local Government. The sum total was indeed less by £330,000 than the budget allotments of the year last preceding. But it was held that those budget allotments were somewhat more than what would have been permanently allowed even without the new system; and that in practice some savings within these allotments were actually being made by the local Governments themselves. Thus the reduction did not amount to much in reality. And at all events it bore but a small proportion to the total in question, namely, 5⅓ millions. The new allotments were in fact made on a calculation of what the local Governments were being allowed to spend. Thus the allowance made was such as the local Governments might be reasonably expected to work with. And they have actually worked within it, since the provincial service system has come into operation. It was no part of the policy eventually adopted to cut down the allowances to an insufficient limit, and leave the local Governments to provide the remainder. The objects of the scheme were indeed more administrative than financial. And that the allotments are, on experience, found sufficient, is proved by the statements which I now present.

As to the system aggravating the burdens of the people,—no such effect was intended by the Government of India. That no such consequence has yet arisen, is proved by the facts I have just recited.

BUDGET, 1873-74.

I thus come to the third part of my subject, namely, the budget for the coming year, 1873-74.

The first and most important item on the receipt side is that of land revenue. In the last budget the amount was £20,900,000, which was stated to be (if adjustments and transfers were set aside) the largest sum ever presented under this head. That estimate is, however, exceeded by the regular estimate for the year. And in the present budget the amount will be seen to be again somewhat larger, namely, £21,180,000. The slow but steady growth of this our greatest branch of revenue is satisfactory, especially as it accrues at a time when revised settlements are in progress in several provinces of India, north, south, and west. The increase is not indeed proportionate to the known augmentation of the agricultural resources of the country and to the rise in prices. Indeed the revised assessments are avowedly and intentionally made more moderately than any previous assessments in proportion to the means of the people.

It will be recollected that the rainfall during last summer was abundant, and that the harvest and crops, with but few exceptions, have been good throughout India.

The returns of canal irrigation during the year have been less than was expected, and this is attributed to the diminished need of irrigation after the abundant rainfall. The estimate for the next year, £478,000, is set down at a slight increase. Doubtless, some expansion of irrigation from the canals of Northern India is to be looked for, though certainly the growth is but slow as yet.

The decrease apparent under excise, £100,000, is partly balanced by a decrease in expenditure, £39,000, and is to some extent due to the exclusion from both sides of the account of the cost price of opium consumed in the Bombay Presidency. A portion of the decrease is also due to the fact that, during the current year, the excise in some provinces still included, as a receipt, a portion of the gross price of opium paid for in former years, which receipt will be necessarily less in the coming year. This is connected with the arrangement mentioned in my last exposition, whereby the cost price of opium retailed in India is to be credited directly to opium, and not intermediately to excise. Some small portion of this revenue has also been surrendered to certain cantonments.

The relative merits or demerits of the system of central distilleries as compared with the old farming system have been often discussed and sometimes pressed upon our consideration. While prepared to admit such modifications in the central distillery system as may be found expedient in practice, the Government have adhered to the principle of that system, namely this, that the excise shall be administered not so much for the augmentation of the revenue as for the welfare of society; that everything conducive to the encouragement of the excessive use of drugs and spirits shall be avoided; and that our aim shall rather be to levy the maximum of duty on the minimum of consumption.

The heading of assessed taxes shows a sum of only £10,000. This comprises the arrears due under the Income-tax Act of 1872-73, which still remain to be collected. That Act expires on the 31st March 1873. And the Government have decided not to propose an Income-tax Act for 1873-74.

The next item calling for remark will be that of customs, for which £2,649,000 are set down; being nearly the same sum as that which is shown in the regular estimate for the current year. This amount is somewhat in excess of the amounts shown in the past budget, 1872-73, and in the actual account of 1871-72. It may excite remark that there should be this increase at a time when trade is known not to be flourishing generally, and when especially there has been some falling off in several dutiable imports. But the cause of the fiscal increase on the whole has been the ver[illegible] favourable condition of the export trade in grain, whic[illegible] grain mainly consists of rice exported from Beng[illegible] Proper and from British Burmah. The rice is sen[illegible] chiefly to the United Kingdom and to the continent of Europe, partly also to the Persian Gulf and to the British colonies,—in quantities annually increasing, as will be seen thus:—

—	1869-70.	1870-71.	1871-72.	1872-73 (9 months only.)
Rice exported from India to foreign countries	Cwt. 10,614,644	Cwt. 16,087,813	Cwt. 17,311,285	Cwt. 15,692,340

It is hardly necessary to dilate on the importance of this exportation of an agricultural product, which is specially Indian, and which is an article of food for the nations of Europe.

At one time, an apparent discrepancy was discovered between the Indian return of rice exported nominally to the United Kingdom, and the English return of the same article imported into that country; the former being in excess of the latter. This, however, has been on enquiry accounted for by the fact that the vessels which carry rice destined for the continent of Europe, clear nominally for the United Kingdom and call at the channel ports; and there, without unloading their cargo, wait for orders, on receipt of which they proceed to the continental ports. The cargoes of such vessels would necessarily appear in the Indian returns as exportations to the United Kingdom, but would not appear in the English returns at all. Consequently the Indian returns would be *pro tanto* in excess of the English; and hence the discrepancy which is thus accounted for.

The trade returns for 1871-72 have recently been published. It will therefore have been already seen how the total return of that year, the last completed year, was, on the whole, one of the largest ever known in British India, and the best that has occurred since the close of the American war, and since the period when the exportation of Indian cotton was so abnormally high. The total value of the trade of 1871-72, merchandize and treasure together, amounted to more than 107 millions sterling; and this large amount is brought out, notwithstanding the fact that the imports of merchandize were somewhat low, amounting to only 31 millions in value. The real cause of the magnitude of the aggregate, then, is the amount of the exports, which rose to the high value of 63 millions sterling. With the exception of three articles, raw silk, saltpetre, and seeds, there was an increase all through the list of our export staples. The cotton export, though far from being the highest known, yet amounted to 809 millions of pounds, or 2 millions of bales at 400 lbs. per bale. The jute export rose to the unprecedented amount of 6 millions of cwts., the rice export to 17 millions of cwts. These are the three most important of our staples. Two articles specially interesting to our countrymen in India, namely, tea and coffee, have, in this return, a more favourable place than ever: the export of coffee amounts to 56 millions of lbs., and that of tea to 17 millions of lbs.

In my last exposition, attention was drawn to the magnitude of our exports, and encouragement was thence derived as to the future prospects of the country. The total value of the exports then amounted to 55 millions sterling. But now another year's figures are before us, and the total has risen to 63 millions.

But although the past year, 1871-72, has in this respect ended so well, there is every reason to fear that the outturn of the current year, 1872-73, will be less favourable. Up to a recent period the prices of cotton have been comparatively low, and the export has fallen off. There is also a serious decline (under the heading of oilseeds) in the exportation of rapeseed; but, as this arises from a failure of the crops of this staple in some districts, it will prove, we hope, to be but temporary. The importation of British piece-goods shows some tendency to decline; and the condition of that important branch of trade does not seem to be considered satisfactory by those engaged in it. The exportation of jute (fibre) is very large, and that of rice continues to flourish.

The influence of the Suez Canal upon the trade of India is becoming more and more marked every year. I subjoin a table of the value of merchandise (excluding treasure) from Bengal, Sind, and Burmah, which has passed through the canal during the three years that have elapsed since its opening. Returns have not been received from Madras and Bombay :—

—	1870-71.	1871-72.	1872-73 (11 months.)
Bengal.	£	£	£
Imports…………………………	6,289,414	8,682,250	9,097,286
Exports…………………………	2,154,254	5,454,772	5,385,485
Total……	8,443,668	14,137,022	14,482,771
Sind.			
Imports…………………………	……	30,708	59,595
Exports…………………………	……	88,158	131,450
Total……	……	118,866	191,045
British Burmah.			
Imports…………………………	29,680	273,462	724,627
Exports…………………………	16,978	149,956	398,891
Total……	46,658	423,418	1,123,518
Grand Total……	……	……	……
Imports…………………………	6,319,094	8,986,420	9,881,508
Exports…………………………	2,171,232	5,692,886	5,915,826
Total……	8,490,326	14,679,306	15,797,334

The amount for Bombay must, in all probability, be nearly equal to that for Bengal, 14½ millions for eleven months of 1872-73. Thus the figure for Bombay may be assumed at 14 millions sterling. Judging from the proportion of the vessels employed in the Madras trade, I assume that the amount for Madras cannot be less than 6 millions. In this way, the aggregate value, actual and estimated, will not fall short of 36 millions sterling.

If the total annual value of the entire foreign trade of India be taken at 100 millions, it would then appear that a portion represented by 36 per cent. in value of the trade of India is passing through the Suez Canal within three years of its opening.

The above comparison is not however strictly relevant, because it includes a large quantity of merchandise which, belonging to the Eastern and Southern trade, could not possibly pass through the Canal. A test can best be had from a comparison with the trade of India with Europe and America. The value, then, of the merchandise (excluding treasure) of the trade of India with Europe and America during 1871-72 amounts to £69,635,773, or 69¾ millions. As already seen, the value of the merchandise passing through the Canal during 11 months of 1872-73 amounts to 36 millions, which gives a percentage of 51 upon the 69¾ millions. It is thus evident that more than half of the trade of India with Europe and America is already passing through the Suez Canal.

I add a table of the number and tonnage of vessels which passed through the Suez Canal to and from India during the last three years :—

Years.		Bengal.		Bombay.		Sind.	
		Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.
1870-71 …	Entered…	56	56,353	58	58,566	…	…
	Cleared …	40	43,438	77	74,828	1	576
	Total…	96	99,791	135	133,394	1	576
1871-72 …	Entered…	89	109,175	90	93,258	6	[illegible],022
	Cleared …	85	105,065	90	91,303	2	1,637
	Total…	174	214,240	180	184,561	8	5,659
1872-73 (11 months.)	Entered…	81	107,570	118	132,949	5	4,390
	Cleared …	66	91,226	100	101,987	6	5,390
	Total…	147	198,796	218	234,936	11	9,780

Years.		Madras.		British Burmah.		Total.	
		Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.
1870-71 …	Entered…	34	37,837	5	3,780	153	156,536
	Cleared …	11	12,568	6	5,416	135	136,826
	Total ..	45	50,405	11	9,196	288	293,362
1871-72 …	Entered…	50	63,146	19	14,843	254	284,444
	Cleared …	24	28,470	17	13,625	218	240,100
	Total…	74	91,616	36	28,468	472	524,544
1872-73 (11 months.)	Entered ..	57	78,737	62	64,107	323	387,753
	Cleared …	27	39,087	50	49,375	249	287,065
	Total…	84	117,824	112	113,482	572	674,818

It is thus seen that in the eleven months of 1872-73 there have passed through the Canal 572 vessels with 674,818 tons.

As the shipping annually engaged in the trade of India with Europe and America is represented by an average of 2,687 vessels and 2,760,242 tons, it follows that 21 per cent. of the number of vessels and 24 per cent. of their tonnage pass through the Suez Canal already.

The comparison refers to merchandise only. There is also the treasure, the amount of which fluctuates greatly from year to year. At present it is for the most part carried by vessels of the Peninsular and Oriental Steam Navigation Company, which vessels have seldom made use of the Canal.

In my last financial exposition, the fact was adverted to that for the latest completed year (1870-71) the import of treasure amounted to only 5½ millions sterling—a very low sum as compared with the average of preceding years (14 millions). The importation was however stated to be then on the increase. And accordingly for 1871-72, the import of treasure stands at 11½ millions. But during the current year 1872-73 the influx of treasure has, for the most part, ceased. The quantity of bullion presented for coinage at our mints at Calcutta and Bombay is very small, and it may be said that the mint establishments are, for the time, in a state of unavoidable inaction. The approximate cause is not far to seek, and is found in the condition of the exchange between India and England. The exchanges have been, for Secretary of State's bills, on the average rate of 1s. 10¾d. to the rupee, and have not since May last reached 1s. 11d., which rates are of course unfavourable to India. A discussion of the causes again of this low range of the exchange rates would exceed the limits of this exposition. But the diminished values and quantities of the cotton exports immediately suggest a reason. And another reason is doubtless connected with the inevitably large drawings upon India by the Secretary of State in England, now that India has to remit annually the sum of her whole debt to the home treasury, without any assistance being derived from the capital payments in England by the guaranteed railway companies of India.

In my last exposition I endeavoured to show how necessary it is for India that she should be able to sell p[illegible]essively large quantities of her produce to other na[illegible]s, in order that she may have the means of arranging for the annual remittance of her great debt to England, now more than 13 millions sterling a year. From this point of view the returns for the last complete year, just commented on, are eminently satisfactory, as proving that India, by the development of her export trade, is duly providing herself with such resources.

I have thus dwelt for a few moments on the condition of our trade, because it affects, not only our customs revenue primarily, but, secondarily, several other items in the budget, such as the mint receipts, the loss by exchange, the net traffic receipts of the guaranteed railways, and also, to some extent, the prices and returns of opium.

For the next item, salt, a sum is taken nearly in accordance with the regular estimate of the current year, the fiscal yield remaining stationary. The various rates of the salt duty which prevail, and the various modes of levying the duty, in the several provinces of India, have been carefully considered by the Government.

The sum set down for opium is £7,500,000 or 7½ millions, being somewhat less than the 7¾ millions set down in the last budget and considerably less than the 8¾ millions which will be received during the current year. The estimate consists of two parts—one relating to Bengal opium, the other to Malwa and Bombay opium.

For the Bengal opium the quantity is small, consisting of 31,500 chests taken from the supply of the harvest of 1872, for three-quarters of the financial year 1873-74; and 11,250 chests for the last quarter to be taken from the harvest of 1873—in all 42,750 chests. The harvest of 1873 is not yet gathered, and its outturn cannot be confidently predicted. The early promise was good, but, subsequently, doubts arose which have not been altogether removed. An abundant yield is hardly hoped for now. But whatever the yield may be, we do not intend to take from it more than what may suffice to make up a certain supply for the calendar year 1874. It is not intended to sell more than 45,000 chests in that calendar year. The expectation is that the yield of the present crop will suffice to provide at least that number of chests, though, on this point, no guarantee can be given. But if, as we hope, the yield shall be in excess of this standard, then the surplus quantity will be devoted to forming a reserve supply of chests on which we may draw in order to make up for future deficiency of harvest. The object in view is to prevent any considerable variation in the supply from year to year, and to promote steadiness in the prices. The attainment of this object, though always kept in view, has been of late retarded by the unpropitiousness of the seasons for two consecutive years.

The average price has been assumed at Rs. 1,200 or £120 per chest. This is less than the average of the prices, as explained to-day, which have prevailed during the current year. But the tendency for the last few months has been slightly towards decline, and the contingency of a fall in prices must be guarded against. In the last budget the estimate of Rs. 1,200 or £120 per chest was considered to be as high as the then existing circumstances would warrant. The prices are now considerably lower than they were then. Still, in consideration of the present state of prices and the small supply that we are providing for sale, it is thought that we may assume the same average price without overstepping the bounds of prudence. It cannot be too often repeated in financial expositions, that a safe and moderate estimate of the opium revenue is one of the mainstays of our finance.

The estimate of the Malwa opium revenue is framed on the calculation of 37,050 chests being brought forward for exportation. Under the circumstances of the trade, and the known facts of the past and the current year, this expectation for the coming season seems to be sufficiently well founded.

The estimated exports of Malwa opium, combined with the comparatively certain sale of Bengal opium, will bring up the probable total supply for the Chinese market during the year to 79,800 chests.

The stamp receipts show an increase of £51,000, which is wholly nominal, owing to the intended collection, for the first time, of fees for the service of processes in Madras by means of stamps. Otherwise, these receipts are taken at the same amount as that shown in the regular estimate. In my last exposition I described the growth of this branch of revenue in recent years. The development must now be gradual, concurrently with the progress of wealth, activity, and enterprize. The use of adhesive stamps, in substitution of the old impressed stamps, has been ordered for nearly all departments and classes of documents, with a large saving of expense and labour. The adhesive stamps are being prepared in England with the advantage of precise mechanical execution. Notwithstanding the opinion entertained by some that the method of affixing stamps will afford some opportunities of forgery and malpractice which were not afforded under the system of impressed stamps, we trust that with the use of adhesive stamps, forgery and malpractice will be more difficult than ever; and in this view we are supported by the experience of the postal and telegraphic departments.

The mint receipts are set down at the very low amount of £40,000, which is based on the apprehension that no more than two millions sterling worth of silver bullion may be presented for coinage during the year. For the current year a much larger amount (8 millions worth) was anticipated in the budget, the matter being avowedly one of much uncertainty. But, as has been explained to-day, the actual amount proved to be insignificant. And at present the promise for the future is hardly more favourable. Bullion is not flowing into the country; the mints are still inactive; the rate of exchange is lower than usual at this season of the year.

The postal receipts are estimated at a sum (£719,000) which is more than the amount received during the current year, but, on the other hand, less than the actual amount of the past year (1871-72). The great fluctuation in the receipts of the current year in official postage has been already explained to-day; and the same cause will continue to operate beneficially in keeping down the official postage during the coming year. But there will, it is hoped, be some slight advance in private postage; and a large increase is caused on both sides of the account by the incorporation in the postal account of the receipts and expenditure for certain services hitherto recorded separately.

The estimate of electric telegraph receipts in India shows a slight increase, which is justified by the increase of private messages under the improved tariff introduced two years ago. But the receipts of the Indo-European line have fallen off by reason of the tion of private companies ; and this causes the 225,000) to show no increase, and even a slight e.

light diminution in the receipt under interest urred in the home estimates. In India the item well, being chiefly derived from the investment rt of the specie reserve of the paper currency, investment has been brought very nearly up to it of six millions fixed by law.

er the head of railway receipts, the gross traffic gs of the new State railways are beginning to for the present year the amount is small, be- 39,000; doubtless it will grow year by year es are opened.

rest of the item consists of the gain by exchange sums received in India on account of the guaran- ilways under the arrangement explained more nce in my previous expositions. As the traffic s are large, and as the payments for the uction of the lines are becoming small, the in on this exchange account is considerable. ons have been raised whether the rate of d. to the rupee fixed in 1849, whereby the nts and receipts are accounted for to the prin- ailway companies, is a just one in the interests ia. Having seen the working of the arrange- or some years, I may declare my belief that it just. Until recently, the result of the trans- was a net loss to the Indian treasury ; but in sent, and probably for the future, the result net gain. It may be said that the actual rates xchanges have been high heretofore, but are wer, and are likely to continue low ; and that hile we were losing, the loss was computable at rate, and when we shall be gaining, the gain computable at a low rate. This may prove but, on the other hand, the period of loss has mparatively short, and the period of gain will ly be long ; and, on the whole, I infer that the ement of 1849 was made with skill and foresight.

total of receipts is set down at £48,286,000, or illions.

the expenditure side the first item is that erest on the funded debt. This accrues in equal portions in England and in India. The in England shows some slight diminution 00), due to the expected conversion of 5 per cent. debentures. The portion in India shows a reduction, as it is set down at £2,792,400, where- he current year it is estimated at £2,872,100, and past year it amounted to £3,032,672. This di- on is due to the conversion operations explain- my last exposition, whereby the interest on 16½ ns of debt was reduced from 5 to 4½ per cent., prospect of further reduction to 4 per cent. More- in the early part of the current year, it was con- d that some small part of the cash balances might ely invested, for a time, in Government securi- nd thus yield a profit to the exchequer until such as it might be required for the public service. this view, a million sterling was applied to the ase of Government securities, producing a sav- interest here shown of £46,000, for 1873-74. saving was for the most part realized in the year 73 also, but then there was a debit of the premium upon the promissory notes purchased.

items of interest on service funds and other ac- , and of refunds and drawbacks, do not seem to e remark.

he charges connected with the land revenue, is a slight tendency to increase, by reason of the nent operations in progress in several provinces. utlay will, however, prove beneficial, and its effect has been already seen to-day on the receipt the account.

tems of expenditure on forest, excise, customs, ium, stamps, do not seem to require further here.

The mint charges show a reduction, as might be expected after what has been explained regarding the slow influx of bullion. It is impossible to reduce fully these highly organized establishments in reference to a cessation of work, of which the resumption may become necessary at any time, under circumstances which cannot now be foreseen.

The increase shown under the head of post office does not indicate any expansion of the regular establishment. On the contrary, the establishment is being reduced to some extent. It arises from the incorporation of the accounts of certain separate services, as has been already explained on the receipt side. In the electric telegraph there is a slight decrease, which occurs in the home estimate. In reference to the slow growth of the income of the department, it is much to be wished that this expenditure could be lowered.

The items of administration, of minor departments, of law and justice, and of marine exhibit no noteworthy change.

The grant for ecclesiastical services (£157,000) provides for vacancies in the roll of the chaplains being filled up, so that this important establishment may be maintained at its present complement.

The political charges are set down at some increase, £70,000, to meet the various requirements of the political service.

The heading of loss by exchange shows an increase of £111,000. The Secretary of State has warned us that he must raise by bills during the year 13½ millions sterling. And, after consulting the best authorities on the spot, we have assumed a rate of from 1s. 10½d. to 1s. 10⅝d. to the rupee, which gives an estimated loss of £850,000.

The miscellaneous heading shows a large decrease as compared with the current year. This mainly arises from the circumstance that the heading had become swollen by certain payments under decrees of the Privy Council, which will not recur.

The allotments for provincial services are set down at £5,156,000 or 5⅙ millions, a sum slightly below that of the regular estimate, which includes various grants that will not re-appear. I need not add anything here to the explanation already given in respect to this important branch of the expenditure.

The army charges are estimated at £15,524,000, or 15½ millions, showing a decrease of £122,000. This is the lowest amount set down for the army since the year 1863-64.

The revised estimate of military expenditure in India during the current year 1872-73, for reasons already explained, was reduced to £12,025,000. But this included extraordinary charges for the Looshai expedition, £75,000 ; arrear charges for the overland troop transport service, £30,000 ; arrear charges of the Order of British India, pay to the Native Army, £14,000 ; and special payments to Artillery Officers on retirement, £9,000,—amounting in all to £128,000. Deducting this sum from the aggregate estimate, there will remain £11,897,000 as the estimated ordinary expenditure of the year 1872-73.

For the coming year 1873-74, the budget is for £11,845,000 in India, or £52,000 less than the estimated ordinary expenditure of the preceding year. In framing the budget, regard has been had to the actual experience of the past and current years. Abatement has been made for officers of the staff corps and general lists, who have elected, or may elect to reside in England under the provisions of the order of 1st August 1872. The stud expenditure has been curtailed consequently upon the reductions recently ordered by Government. The provision for supplies in the commissariat, barrack and ordnance departments has been made on the lowest scale compatible with the actual requirements in each case. The extended employment of the overland transport service, and the diminution of reliefs of troops between Indian ports, will admit of a reduced provision.

Then, we have not this year to make provision on account of any military expedition.

There is indeed a net increase of £58,000 in that part of our military expenditure which is incurred in England. On the one hand there is an increase of £120,000 on account of clothing and ordnance supplies and from the recent extraordinary rise in the price of iron-work and other stores; also an increase of £50,000 in the item of retired pay of officers of the Indian service consequent on the retirement of a large number of officers of the Royal Artillery, and the succession to Colonel's allowance of many other Indian officers. On the other hand, there is a decrease of £108,000 in the cost of troop transport service, and of £20,000 in retired pay of troops which have served in India.

The grant for public works ordinary stands at £2,354,000, or 2⅓ millions. It will be remembered that this amount is irrespective of the grant for roads and civil buildings, which is included in the allotments for provincial services. It thus relates only to particular civil works which still remain under the direct financial control of the Government of India, and to military works for the accommodation of the troops. Out of the above sum the portion relating to the military service amounts to £1,150,000.

The charge for guaranteed railway interest, less net traffic receipts, is set down at £1,790,000, or 1¾ millions. This may be considered as an average charge in the present period. The gross payment for this interest is taken as £4,690,000. From this sum there is an abatement of £2,900,000 net traffic receipts (after deduction of working expenses), which leaves the amount of £1,790,000 above shown.

The charge is £327,000 less than that which we expect to have to pay this year; but I have already explained that the unfavourable result during the current year is largely due to circumstances which are not expected to recur.

The total ordinary expenditure is set down at £48,066,000, or 48 millions.

The total ordinary expenditure, compared with the total receipts already shown, leaves a small surplus of £220,000.

Besides the ordinary expenditure as above explained, there is set down a proposed extraordinary expenditure of £3,878,000, or more than 3¾ millions, on public works, of which £1,266,000 are for canals of irrigation, and £2,612,000 for State railways. The irrigation works on which progress is being made are the canals from the Jumna near Agra, the lower Ganges canal, the canal from the river Soane, and the completion of the canal system in the deltas of the Kistna and the Godavery, the improvements of the western Jumna canal, and the Moota project in the Bombay Presidency. The State railways consist of the line from Agra to Jeypore, the Sambhur salt lakes, and Ajmere; the line from Rewaree to Ulwur to join the last named railway; the line from Lahore towards Peshawur, where the operations are chiefly directed to the bridges over three great rivers: the Indus valley line, the Wurda line to the coal mines near the Nagpore country, and the Holkar line from Nimar to Indore. Perhaps doubt may be felt whether a sum in itself so large and so much larger than the sum expended in any previous year, can be advantageously laid out during the coming year But the expenditure on the canals is to be much the same as that which is shown for the current year, and the plans and designs, as already explained, are mature. The proposed increase is to be found in the State railways, which lines have been sanctioned and are in the hands of contractors, whose interests and obligations impel them to strive for completion within specified periods; and the capacity evinced by them warrants the belief that they will punctually perform their allotted tasks. Moreover, a considerable part of the expenditure is for stores in England, which, doubtless, will be provided in the manner laid down. It would, therefore, be pru
be prepared for the demand of the 3¾ millions f
important outlay, the progress of which must
diately promote the wealth and power of the co
and the delay of which would represent so mu
vantage lost.

But, in relation to this, we must remember the
of the estimate appended to my last exposition,
"the estimated account of money raised by lo
reproductive works and of extraordinary expendi
for 1871-72. The account showed a balanc
£2,648,185 of loan money to be carried fo
1872-73. The actual account now presente
a balance of £3,814,366, and an estimate in the
form shows that by the end of the current year, th
money will have been exhausted, the net amount
rowed being in excess of the net expenditure on r
ductive works by £266,194.

This result entirely accords with the expect
held out in my last statement.

Up to the end of 1872-73 the extraordinar
penditure has been defrayed out of the cash bal
augmented by loans previously raised for this pur
But in 1873-74 it is to be defrayed from the
balances without any such augmentation. Tha
should be found possible is a circumstance affo
cause for much satisfaction. And the statement
cash balances which I shall presently make will
testify to the possibility.

If it be thought strange that our cash ba
should be so strong as to bear the drain of 3¾
for these works without any borrowing, then w
remember that there is still an excess amount of
2¼ millions, in the treasury, which belongs
railway capital account, as I shall presentl
plain; to which extent the cash balances
abnormally augmented. Then there is the
mulated surplus on the ordinary account of
past years. It is true that this surplus
regarded as recouping the deficit of p
years as already shown in this exposition. But
to be remembered that, in the years when tha
cit occurred, there was borrowing both for or
purposes and for extraordinary public works, as
in my exposition for 1869-70 on the 6th March
that is, 6½ millions were borrowed, out of w
millions were expended on public works extraord
In this way, the fact of the balances being able t
the present strain will be fully accounted for.

In a former part of this exposition, I have
that the deficit from 1866-67 to 1868-69 has been
ly counteracted by the accumulated surplus from 18
to 1872-73. Accordingly, there ought not, a
present time, to be any increase over the debt a
close of 1865-66, on account of the deficit of the
following years. But I showed in my stateme
6th March 1869, that for meeting that deficit,
and a half millions were borrowed. Hence, it i
pedient and proper that the three and a half mil
which we have on hand from the surplus of the
years now expiring, should be employed on p
works extraordinary in the stead of an equal am
of borrowing. This will have the same effect o
public debt as if it had not been increased by 3½
lions for meeting the deficit from 1866-67 to 1868
or, in other words, the arrangement will be vir
equivalent to a diminution of debt.

In previous expositions I alluded to the doubt
parently entertained in some quarters, first,
whether the loan money has been really applied t
public works extraordinary; and secondly, wh
a proper account is published annually of
moneys and of this expenditure. I have now pres
three yearly accounts of these transactions (fro
beginning of 1869-70 to the end of 1872-73).
account must now be regarded as closed, ina
as we are now to carry on the works without
any loan money in hand. And as the Gover

a has desired to discharge fully its obligations ect to these transactions, I append an additional t of this account for the four years 1869-70 to 3 inclusive.

s been urged that, in order to prove that the oney has been rightly applied to the works for it is intended, there ought to be accounts an- published, demonstrating this to be the case atements above adverted to are accounts of this . Whatever differences of opinion there may be e form of such an account, the substance of it e this, that on one side there should be all receipts, and on the other side all the iture on the specified classes of works. And exactly what these statements show. On the ide there are the several loans, item by embracing all the loan transactions of the Go- ent of India for the period; on the other side is the expenditure—divided into the three , irrigation, state railways, and advances to ipalities,—and embracing all the disbursements that category. The receipt side of the state- depends on the accounts audited partly at the Office in London, and partly by the Comptroller al at Calcutta; the expenditure depends on the ts passed by the public works auditors, and as s municipalities on accounts audited by the roller General.

another account will be required to show how works become profitable and how far they the interest paid by the State on the capital ed for their construction. It is to be remem- however, that the works undertaken since 1869-70 te incomplete, so that with insignificant excep- here can be neither income nor working expenses. egards the transactions with municipalities, this t would be simple; on the one side, so much t paid by the treasury on the loan funds to the municipalities; on the other side, so recovered from municipalities in defrayal of the nterest, or in repayment of the advance.

regards State railways the case is also easy, as ccounts will be kept in the manner so well esta- d for the guaranteed railways.

regards canals there is some difficulty which I pause for a moment to explain.

much of the canal income as is represented by -rent is, and always has been, shown in the ac- s; so much as arises from improvement in the revenue is not so easily shown. For the future Bengal Presidency, where the largest works are undertaken, the canal laws contain provisions in d to the rating. In these provinces then we shall such certainty as may properly be embodied in nts. For the other parts of India it may not be icable to enact such provisions or to obtain such inty; and for those provinces we must accept the calculations that can be made by the local au- ities.

us the establishment of a revenue account of the ls of the period beginning from 1869-70 is in due .

has also been suggested that such an account ld be prepared for works of periods antecedent to -70, such as the Ganges canal, the Punjab canals, most of the Madras irrigation works. Now, so far penditure on one side, and water-rent on the other may go, the account has been duly made up. But orthern India the water-rent shows only a (though a large part) of the canal income; the inder consists of improvement in land revenue. In adras Presidency generally (with the exception particular works belonging to the Madras irriga- ompany) there is no such thing as water-rent; hole income of canals consists of improvement of nd revenue; and therein is room for controversy. will claim the entire improvement of land revenue one period to another; others will demand abatement, alleging that there would have been improvement in the land revenue even without the canals. And as no capital or revenue accounts were formally established at the outset for any of the canals, whether in Northern or in Southern India, the preparation of such statements at this late period cannot be satisfactorily completed. Why at the beginning, some 30 or 35 years ago, such accounts were not drawn out is a question which may be asked, but cannot now be perfectly answered. The works were then constructed out of ordinary income; there were no separate transactions for raising funds; the regular income might not always be sufficient to defray such outlay, and there might be deficit; such deficit, however, was not attributed to this outlay in particular, but to the general expenditure. And the broad consideration was that, in constructing these works, the Government was fulfilling one of its highest duties, and conferring a public benefit, the cost of which might fairly be borne by the general revenues.

On the whole, it may be said that the capital and revenue accounts will be made quite complete for the new canals, namely those of the Soane, of Sirhind, of the Jumna near Agra, of the lower Ganges, and of Orissa; that they will be nearly complete for the canals of the Ganges, of the Jumna Eastern and Western, and of the Baree Doab; that they will be made up in some form for the Madras canals, but whether such form will at all approach to the exact nature of an account is more than I can say at present. For any new works that may be undertaken in the Madras or Bombay Presidency, or in any province, there will be capital and revenue accounts.

As regards the Madras irrigation works, however, I can affirm—having had the advantage of studying the subject on the spot in company with the best informed authorities—that they are eminently successful, and abundantly remunerative in the highest sense both to the State and to the people; and that the benefits, direct and indirect, are so great that they can hardly be represented adequately by any regular account, in whatever form it may be prepared.

WAYS AND MEANS AND CASH BALANCES.

I now proceed to the fourth and last division of the subject, namely, the ways and means and the cash balance account.

It will be remembered that the regular estimate for the past year, 1871-72, showed an expected cash balance in India at the close of that year of £21,640,143, or 21½ millions. The accounts however for that year as finally made up show a cash balance somewhat exceeding the estimate, namely £21,997,715, or 22 millions. This excess is attributable to the surplus of income over ordinary expenditure being larger than was expected; and the extraordinary expenditure being somewhat less.

For the current year, 1872-73, the budget gave an estimated cash balance, at the close, of £17,541,543, or 17½ millions in India. The regular estimate now shows a somewhat larger sum, namely, £19,300,000, or 19¼ millions.

There have been various causes during the year affecting the amount of the balance—some favourably, others unfavourably. The circumstances producing a favourable effect have been, first of all, the excess sum of £357,572, in the opening balance; then the expenditure in India on public works extraordinary has been less than estimate by £204,700; the surplus of income over ordinary expenditure in India has been greater by £1,054,300; and the railway capital account by £1,143,000. On the other hand, the causes operating in diminution of the balance have been the increase of £1,260,000 in the amount of Secretary of State's bills paid, and the investment of one million of the cash balances as already explained.

The coming year 1873-74, which is expected to open with a cash balance of £19,300,000 as just seen, has an estimated balance at its close of £14,800,000, or near 15 millions. It is not now proposed that there should be any borrowing either in England or India, for the public works extraordinary. In my last exposition it was shown in detail that in 1872-73 we had 2¼ millions in hand remaining of the money raised by loan. It was then expected that the expenditure of the year for these works would absorb the abovementioned remainder. This expectation, as already seen, has been actually fulfilled.

As directly bearing on the amount of cash balance which ought to be kept up, there is still the fact, adverted to in my previous expositions, that the exchequer owes a considerable sum on the capital account with the guaranteed railways. On the last occasion it was shown that the payments from the treasuries for the construction of the lines, when set against the capital subscriptions in England received by the Secretary of State, left a debt due by the treasury of 3½ millions. This debt has now been reduced to 2¼ millions. Even the reduced sum, however, is considerable; and the fact dictates the necessity of maintaining a strong cash reserve.

This circumstance again has a bearing upon the amount to be drawn from India by the Secretary of State during the year. This amount is set down (as already stated to-day) at 13½ millions, for which purpose we estimate that bills to total amount of 14⅓ crores of rupees must be drawn upon India. It is arrived at in this way: the net expenditure ordinary in England on account of the Government of India is estimated at £8,091,600, or 8 millions; the extraordinary expenditure, chiefly stores for works in progress in India, at £832,200, or more than ¾ million; the guaranteed railway interest at £4,652,000, or 4½ millions. These three items make up the amount of £13½ millions.

I may here add that the amount of the bills drawn by the Secretary of State, outstanding at the beginning of 1873-74, is expected to be £863,000.

The general cash account of the Indian treasury will be found in the appended statement of the estimated receipts and payments in England and in India during 1872-73 and 1873-74. It will be sufficient here to mention the main items in the statement for 1873-74.

For 1873-74, then, on the receipt side (total for England and India), besides the opening balance of £22,138,852, and the Government income of £48,286,000 already described, there are traffic receipts of guaranteed railways, recoveries and deposits, provincial and local funds and receipts on remittance and suspense account, which bring up the total to £138,117,527, or more than 138 millions. On the payment side, besides the Government expenditure ordinary and extraordinary as already described, there are working expenses of guaranteed railways, advances recoverable, deposits to be repaid, sums payable on bills drawn by Secretary of State, disbursements for construction of guaranteed railways in India, and some transfer entries, which bring up the total to £121,052,959. This total, on being deducted from the total on the receipt side, leaves the anticipated sum of £17,064,568, or 17 millions, as the probable balance at the close of the year, that is, on the 31st March 1874.

The statement also shows, in separate columns, an abstract estimate of the cash account kept by the Secretary of State in London on account of India for 1873 74. On the receipt side there is the opening balance of £2,838,852; the amount to be received on bills of exchange drawn on India is set down at 13½ millions; there will be 1½ million railway capital subscribed; all which, together with some smaller items, make up a total of £18,140,127. On the payment side there will be an expenditure in England on account of India of £13,575,800; there will be £1,142,700 paid on the remittance account, and there will be £1,154,059 of railway capital withdrawn. These, together with some smaller items, make a total of
£15,875,559 which, deducted from the total
receipt side, leaves a probable closing ba
£2,264,568 on the 31st March 1874.

The estimates relating to the budget are el
ed by a sound method—first, they are prep
the executive authorities on the spot, then trans
to the local accountant general, and, after r
by him, examined by the local Government.
this, they are submitted to the Government of
in the Financial Department in the beginning o
dle of January. They are then considere
heading by heading, item by item, repe
later information is received. A statement
posed modifications is prepared and sent to eac
accountant general, who, in communication wit
local Government, returns his answers to the G
ment of India during the month of February;
answers are then considered, and the result em
in the draft budget by the beginning of Marc
date is then fixed towards the end of March, by
date the latest information on every point is se
electric telegraph to the Financial Department
thus the last rectifications are made in the
estimate before it is produced. The same
mutatis mutandis is established for all the i
departments, army, railways, post office, electri
graph, and others, under the direct control
Government of India.

MISCELLANEOUS.

Before concluding I must touch on a few s
connected with finance.

Since January 1872, the note circulation of t
vernment paper currency has developed itself
derably. For several months it has excee
millions. For the year 1872-73 the average
culation has amounted to £12,972,340. The
point reached was that of £13,660,872, or 13
lions. All these figures represent growth a
pansion of the paper currency. I have hardly
enough to enter on the details of the causes
result. One main cause, however, is immediate
parent, in the increase of the export trade, as a
shown; which trade promotes activity of mo
circulation between the trading ports and th
ducing districts in the interior. Another cause
facility afforded by Government for the encashm
notes, under the order authorising the pro
offices of issue to cash notes of other circles b
their own within certain limits. In this wa
commodation has been afforded by the encashm
several millions worth of notes which coul
otherwise have been cashed. Something also
been effected by the issue of notes of
tional denominations. Five-rupee notes have
issued, and 557,500 of these notes have been
for since July last, when the issue first began.
convenience to bankers and others having
transactions has been consulted by the issue of
of ten thousand rupees. The opening of curr
agencies in some of the district agencies has ha
slight effect as yet. There are twenty such age
and the amount consigned to them in notes a
silver is over a quarter of a million sterling,
£280,000.

The Government Savings Banks of all kinds h
return of 60,000 depositors and £1,461,090, or n
1½ million, of deposits. The number of District
ings Banks in Bengal is 110, in which £71,095
held in deposit by 3,646 depositors. All the
figures show a considerable increase over those o
year.

The number of Money Order Offices now op
British India is 302, against 362 as given i
statement last year. This diminution in n
is owing to the abolition of many offices which
found to be inoperative. But the number of
issued during the year 1871-72 was 25

amounting in value to £1,251,400, against 242,700 issued during the previous year, which amounted to £1,300,600. On the whole, it may be said that this useful branch of business performed by the State for the public is fairly well sustained.

The arrangements for a money order system between India and England have been completed, and have had effect from the 1st of October last, since which date 4,181 overland money orders have been issued and received at Bombay. The amount of these orders in £28,312. In this branch of the business we anticipate further development.

In my last exposition, a classified abstract was given of the public debt of India, and reference was made to the high prices commanded by the 4 per cent. stock in India and in England. Subsequently these prices have been still higher; not only reaching par, but standing at a premium of nearly 2 per cent. in India, and 3 per cent. in England. The credit of the Government of India in the money market has hardly ever been in so satisfactory a position as at present, and may be measured by a rate of interest something below 4 per cent.

CONCLUSION.

I shall now summarize the chief points in the explanations which have been given. It has been shown, then—

That for 1871-72 there is an actual surplus of £3,124,178, or more than 3 millions of income over ordinary expenditure;

That this surplus is owing to increase of net opium receipts and to reduction of expenditure;

That for 1872-73 there is an estimated surplus of £1,354,000, or 1⅓ million of income over ordinary expenditure, owing to increase of net opium receipts;

That the surplus from beginning of 1869-70 to end of 1872-73 will be 6 millions;

That this surplus almost counteracts the deficit of 6¼ millions which occurred between the beginning of 1866-67 and the end of 1868-69;

That for 1873-74 there is estimated an equilibrium between income and ordinary expenditure supported by a small surplus of £220,000;

That the income-tax for 1872-73, which is about to expire, will not be renewed for the coming year;

That the net receipts of the several income-tax measures passed between 1869-70 and 1872-73 amount to £4,453,232, or 4½ millions;

That the concession to the several local governments of increased financial control over certain provincial services continues to work well as regards both efficiency and economy;

That an account is published of the receipts and expenditure of provincial services and local funds, embracing the actual figures of 1871-72, the regular estimate of 1872-73, and the budget of 1873-74;

That the 2½ millions which had remained in hand of money borrowed for public works extraordinary have been expended during the year 1872-73;

That the entire borrowing since 1869-70 having been equalled by expenditure on public works extraordinary since that date, the account of loan money and of extraordinary expenditure for that period is closed;

That capital and revenue accounts for works of irrigation are being established, as far as existing circumstances render the arrangement practicable;

That it is proposed to meet £3,878,000, or nearly 4 millions of expenditure on public works extraordinary during 1873-74 without borrowing either in England or in India;

That the Indian treasury is to meet bills to be drawn by the Secretary of State in England, during 1873-74, to the amount of 14⅓ crores of rupees.

That the cash balances in India are estimated at £19,300,000 on the 31st March 1873, and at £14,800,000 on the 31st March 1874.

That the interest on the public debt of India has been reduced by £235,000 per annum since 1871-72, with a prospect of still further decrease;

That the Government paper currency has had a circulation of more than 13 millions sterling;

That the prices of the 4 per cent. securities of the Government of India have been higher than ever, and that the stock now commands a premium of 2 per cent.

In concluding this exposition, I need not again dwell on those principles of financial policy which have been vindicated on previous occasions. On a retrospect of the results which have accrued during the period of five years which is now approaching its termination, I find that our hopes have in some respects been more than realized, and in other respects have been disappointed.

Though the ordinary revenue of India has increased, and has in a certain degree flourished, it has not proved as elastic as we might desire; its growth is perceptible indeed, but slow and gradual. The obstacles to the imposing of additional taxation, imperial or local, to any appreciable amount, have proved practically great. There are acknowledged defects in our salt duties, and in our inland customs system, and in our export tariff, which we have not yet been able to remedy. The opium crops, always regarded as precarious, have of late been subject to embarrassing vicissitudes of season. The import trade of the country, as respects European piece-goods, has hardly developed of late; and we expected that the people of India, with their recently good harvests and general prosperity, would have augmented their consumption of these goods more largely than has been the case. Although the cotton trade of India received a powerful impulse after the American war, and although the advanced position then gained is not wholly lost, still it is to be feared that the country is not fully maintaining the place it occupied for a time in the cotton marts of Europe, and is less and less able to compete with the reviving power of the Southern States of America. The extension of canal irrigation in Northern India is tardy and uncertain to a degree hardly anticipated by us after the warnings which the people have received from the periodical recurrence of drought and famine. It is now certain that some period must elapse before the great canals, which have been undertaken or may yet be commenced in Northern India, can repay the interest on the borrowed capital laid out by the State on their construction. The earnings of the completed series of guaranteed railways are much below our anticipations: though the native passenger traffic is increasing, still the goods traffic lags behind, indicating sometimes even a tendency towards retrogression, while the competing communication by water and by road continues to prosper. For a long time to come, the possession of these railways, however beneficial in other respects, must prove to be a burden on the finances. As regards metallic currency, public opinion has not practically manifested any desire for the introduction of a gold coinage with legal tender.

These several circumstances must be sources of disappointment more or less to all persons concerned in the affairs of Indian finance.

But as a counterpart of the case, there are points where the advantages have exceeded our hopes. The aggregate of surplus income over ordinary expenditure is very considerable. Though deficit occurred in some years, it is now seen to be counteracted by surplus in other years. If the finance of India be examined upon a series of years, an approximate equilibrum between income and ordinary expenditure will be found to exist. The possibility of repressing the public expenditure within prescribed bounds has been satisfactorily demonstrated. Notwithstanding the influences of a progressive age, the demands of administrative reform, and the needs of a growing civilization, some reduction of expenditure has been found practicable. The experiment of entrusting local authorities with increased financial control, so as to secure not only greater activity in improvement, but also greater economy in administration, has proved successful. The export trade has, in regard to several of its staples, advanced in a remarkable manner. Some agricultural products, such as jute fibre, rice, and oilseeds, some products produced under European supervision, such as tea and coffee, are fast acquiring a prominent position in the markets of the world. The Suez Canal is already exerting upon Indian trade an influence equal even to the hopes of the projectors, and is bringing the trade centres of India into direct connexion with the ports of continental Europe. The prices commanded by Indian opium in Chinese markets have been so high as to produce important fiscal results. Separate resources have been provided by loan funds for public works of a reproductive character, whereby the operations so essential to the welfare of the country can be prosecuted without the interruptions to which the course of ordinary finance is liable. On the other hand, the interests of the ordinary finance have been preserved from the temptation to charge to capital account various items which may be hard to be defrayed, but which, nevertheless, ought to be defrayed, from current revenue. An effective restriction has been exercised on the transfer to the extraordinary head of charges which ought to be treated as ordinary. A separate account of the borrowing for the extraordinary public works, and of the expenditure on those works, has been successfully established. The national credit of India has stood almost unprecedentedly high, and may be measured by a rate of interest somewhat less than 4 per cent. The rate of interest which exceeded 4 per cent. on portions of the public debt has been successfully lowered. The note circulation of the Government paper currency, though it has not spread among the masses of the people, has yet established itself at the trade centres with expansive vigour. The general treasury has remained so full as to afford a strong cash reserve, which prov[illegible] of service in maintaining the public credit at a time when the occurrence of deficit had caused discouragement. Then as a part of the cash reserve was deposited in the presidency banks, it did not lie idle, but was to some extent utilised for the benefit of commerce.

On the whole, a comparison of those matters wherein success has been attained with those wherein disappointment has occurred, confirms me in the view that it has been possible so to administer the finances of India that troubles and difficulties might be vigorously encountered, and that in time of peace there might be exhibited a constantly increasing prosperity. In respect to the future I need not offer any prediction.

RICHARD TEMPLE.

28th March 1873.

STATEMENTS.

ENGLAND

Budget Esti

REVENUES AND RECEIPTS.	Actuals, 1871-72.	Budget Estimate, 1872-73.	Regular Estimate, 1872-73.	Increase.	Decrease.	Budget Estimate, 1873-74.	Budget compared with Regular.
	£	£	£	£	£	£	£
Land Revenue	20,520,337	20,900,000	21,229,000	329,000	..	21,180,000	—49,000
Tributes and Contributions from N. States	744,036	728,000	737,000	9,000	..	722,000	—15,000
Forest	501,924	581,000	549,000	..	32,000	584,000	+35,000
Excise on Spirits and Drugs	2,369,109	2,236,000	2,318,000	82,000	..	2,218,000	—100,000
Assessed Taxes	825,241	570,000	575,000	5,000	..	10,000	—565,000
Customs	2,575,990	2,570,000	2,631,000	61,000	..	2,649,000	+18,000
Salt	5,966,595	6,103,000	6,149,000	46,000	..	6,144,000	—5,000
Opium	9,253,859	7,700,000	8,677,000	977,000	..	7,500,000	—1,177,000
Stamps	2,476,333	2,500,000	2,578,000	78,000	..	2,629,000	+51,000
Mint	96,150	160,000	54,000	..	106,000	40,000	—14,000
Post Office	820,894	786,000	573,000	..	213,000	719,000	+146,000
Telegraph	228,368	249,000	230,000	..	19,000	225,000	—5,000
Law and Justice	373,160	408,000	385,000	..	23,000	380,000	—5,000
Marine	196,894	192,000	199,000	7,000	..	179,000	—20,000
Interest	363,212	466,000	502,000	36,000	..	472,000	—30,000
Pensions	682,282	677,000	573,000	..	104,000	662,000	+89,000
Miscellaneous	340,531	255,000	257,000	2,000	..	220,000	—37,000
Total	48,334,915	47,081,000	48,216,000	1,135,000	..	46,533,000	—1,683,000
Army	944,420	889,000	888,000	..	1,000	870,000	—18,000
Public Works Ordinary	91,783	48,000	72,000	24,000	..	73,000	+1,000
Public Works Irrigation	471,580	482,000	430,000	..	52,000	478,000	+48,000
Railways	266,395	271,000	299,000	28,000	..	332,000	+33,000
Total	50,109,093	48,771,000	49,905,000	1,134,000	..	48,286,000	—1,619,000
Deficit, including P. W. Extraordinary	..	2,378,000	953,000	..	1,415,000	3,658,000	+2,705,000

G. FITZGERALD,
Offg. Deputy Comptroller General.

Fort William, Financial Department, the 28th March 1873.

AND INDIA.

mate, 1873-74.

EXPENDITURE.	Actuals, 1870-71.	Budget Estimate, 1872-73.	Regular Estimate, 1872-73.	Increase.	Decrease.	Budget Estimate, 1873-74.	Budget compared with Regular.
	£	£	£	£	£	£	£
Interest on Funded and Unfunded Debt	5,469,708	5,344,000	5,339,000	..	5,000	5,234,000	—105,000
Interest on Service Funds and other Accounts ..	496,591	527,000	584,000	57,000	..	536,000	—48,000
Refunds and Drawbacks..	285,537	317,000	310,000	..	7,000	301,000	—9,000
Land Revenue	2,435,552	2,497,000	2,443,000	..	54,000	2,477,000	+34,000
Forest.	354,616	442,000	393,000	..	52,000	420,000	+27,000
Excise on Spirits & Drugs.	135,347	147,000	130,000	..	17,000	91,000	—39,000
Assessed Taxes	29,566	31,000	14,000	..	17,000	1,000	—13,000
Customs	184,921	189,000	179,000	..	10,000	185,000	+6,000
Salt	477,368	489,000	466,000	..	23,000	480,000	+14,000
Opium	1,596,646	2,323,000	1,818,000	..	505,000	2,115,000	+297,000
Stamps	103,779	87,000	95,000	8,000	..	120,000	+25 000
Mint	83,874	89,000	74,000	..	15,000	63,000	—11,000
Post Office	657,260	748,000	697,000	..	51,000	820 000	+123,000
Telegraph	449,911	483,000	471,000	..	12,000	450,000	—21,000
Administration	1,541,462	1,530,000	1,503,000	..	27,000	1,586,000	+83,000
Minor Departments ..	237,698	278,000	375,000	97,000	.	312,000	—63,000
Law and Justice	2,273,813	2,368,000	2,224,000	..	144,000	2,310,000	+86,000
Marine	574,100	639,000	566,000	..	73,000	581,000	+15,000
Ecclesiastical	155,911	161,000	152,000	..	9,000	157,000	+5,000
Political Agencies.. ..	315,100	347,000	370,000	23,000	..	440,000	+70,000
Allowances and Assignments under Treaties and Engagements ..	1,724,510	1,730,000	1,707,000	..	23,000	1,721,000	+14,000
Civil Furlough and Absentee Allowance ..	173,029	188,000	153,000	..	35,000	162,000	+9,000
Superannuation, Retired, and Compassionate Allowances	1,453,471	1,570,000	1,572,000	2,000	..	1,530,000	—42,000
Loss by Exchange on Remittances to HomeTreasury	395,964	500,000	740,000	240,000	..	850 000	+110,000
Miscellaneous	361,395	277,000	279,000	2,000	..	71,000	—208,000
Allotment for Provincial Services	4,848,205	4,918,000	5,196,000	278,000	..	5,156,000	—40,000
Medical (Transferred) ..	181,411	178,000	182,000	4,000	..	* ..	—182,000
TOTAL CIVIL ..	26,996,745	28,400,000	28,032,000	..	368,000	28,169,000	+137,000
Army	15,678,112	15,862,000	15,646,000	..	216,000	15,524,000	—122,000
Public Works Ordinary ..	2,459,497	2,332,000	2,548,000	216,000	..	2,354,000	—194,000
Railways	127,343	140,000	208,000	68,000	..	229,000	+21,000
Guaranteed Interest less Net Traffic Receipts ..	1,723,218	1,800,000	2,117,000	317,000	..	1,790,000	—327,000
TOTAL ORDINARY ..	46,984,915	48,534,000	48,551,000	17,000	..	48,066,000	—485,000
Public Works Extraordinary	1,628,474	2,615,000	2,307,000	..	308,000	3,878,000	+1 571,000
TOTAL ..	48,613,389	51,149,000	50,858,000	..	291,000	51,944,000	+1,086,000
Surplus excluding P. W. Extraordinary	3,124,178	237,000	1,354,000	1,117,000	..	220,000	—1,114,000
Surplus including P. W. Extraordinary.. ..	1,495,704	..	..	..	..	..	..
Guaranteed Interest ..	4,592,166	4,724,000	4,665,000	..	59,000	4,690,000	+25,000
Net Traffic Receipts ..	2,868,948	2,924,000	2,548,000	..	376,000	2,900,000	+352,000
Guaranteed Interest, less net Traffic Receipts ..	1,723,218	1,800,000	2,117,000	317,000	..	1,790 000	—327,000

* Transferred to Provincial Services.

H. A. MANGLES,
Offg. Comptroller General.

R. B. CHAPMAN,
Secy. to the Govt. of India.

REVENUES AND RECEIPTS.	Actuals, 1871-72.	Budget Estimate, 1872-73.	Regular Estimate, 1872-73.	Increase.	Decrease.	Budget Estimate, 1873-74.	Budget compared with Regular.
	£	£	£	£	£	£	£
Land Revenue	20,520,337	20,900,000	21,229,000	329,000	..	21,180,000	—49,000
Tributes and Contributions from Native States.	744,036	728,000	737,000	9,000	..	722,000	—15,000
Forest	501,924	581,000	549,000	..	32,000	584,000	+35,000
Excise on Spirits & Drugs.	2,369,109	2,236,000	2,318,000	82,000	..	2,218,000	—100,000
Assessed Taxes	825,241	570,000	575,000	5,000	..	10,000	—565,000
Customs	2,575,990	2,570,000	2,631,000	61,000	..	2,649,000	+18,000
Salt	5,966,595	6,103,000	6,149,300	46,000	..	6,144,000	—5,000
Opium	9,253,859	7,700,000	8,677,000	977,000	..	7,500,000	—1,177,000
Stamps	2,476,333	2,500,000	2,578,000	78,000	..	2,629,000	+51,000
Mint	96,128	160,000	54,000	..	106,000	40,000	—14,000
Post Office	820,894	786,000	573,000	..	213,000	719,000	+146,000
Telegraph	206,580	236,000	206,200	..	29,800	219,400	+13,200
Law and Justice.	373,160	408,000	385,000	..	23,000	380,000	—5,000
Marine	194,925	192,000	199,000	7,000	..	179,000	—20,000
Interest	327,906	451,000	439,000	..	12,000	457,000	+18,000
Pensions	585,634	584,000	482,300	..	101,700	571,400	+89,100
Miscellaneous.	335,067	244,200	251,400	7,200	..	214,000	—37,400
	48,173,718	46,949,200	48,032,900	1,083,300	..	46,415,800	—1,617,100
Army	889,340	839,900	870,500	30,600	..	857,000	—13,500
Public Works, Ordinary ..	87,519	48,000	61,200	13,200	..	56,000	—5,200
Ditto Irrigation..	471,580	482,000	430,000	..	52,000	478,000	+48,000
Railways	266,395	271,000	299,000	28,000	..	332,000	+33,000
Total.. ..	49,888,552	48,590,100	49,693,600	1,103,500	..	48,138,800	—1,554,800

G. FITZGERALD,
Offg. Deputy Comptroller General.

Fort William, Financial Department, the 28th March 1873.

DIA.
1873-74.

EXPENDITURE.	Actuals, 1871-72.	Budget Estimate, 1872-73.	Regular Estimate, 1872-73.	Increase.	Decrease.	Budget Estimate, 1873-74.	Budget, compared with Regular.
	£	£	£	£	£	£	£
Interest on Funded and Unfunded Debt.. ..	3,032,672	2,875,100	2,872,100	..	3,000	2,792,400	—79,700
Interest on Service Funds and other Accounts ..	496,591	527,000	584,000	57,000	..	536,000	—48,000
Refunds and Drawbacks..	285,537	317,000	310,000	..	7,000	301,000	—9,000
Land Revenue	2,428,319	2,497,000	2,438,400	..	58,600	2,473,600	+35,200
Forest.	350,566	445,000	387,500	..	57,500	417,700	+30 200
Excise on Spirits & Drugs	135,347	147,000	130,000	..	17,000	91,000	—39,000
Assessed Taxes	29,566	31,000	14,000	..	17,000	1,000	—13,000
Customs	184,921	189,000	179,000	..	10,000	185,000	+6.000
Salt	470,178	489,000	466,000	..	23,000	480,000	+14,000
Opium	1,595,694	2,323,000	1,817,700	..	505,300	2,115,000	+297,300
Stamps	88,416	76,900	83,400	6,500	..	74,800	—8,600
Mint	77,978	86,400	70,900	..	15,500	59,500	—11,400
Post Office	616,115	658,400	622,800	..	35,600	742,800	+120,000
Telegraph	366,012	364,000	348,100	..	15,900	374,000	+25,900
Administration	1,234,681	1,244,800	1,211,800	..	33,000	1,232,900	+21,100
Minor Departments ..	227,517	278,000	317,800	39,800	..	283,700	—34,100
Law and Justice	2,267,444	2,368,000	2,220,600	..	147,400	2,306,600	+86,000
Marine	376,705	394,400	359,200	..	35,200	357,600	—1,600
Ecclesiastical	155,611	161,000	150,700	..	10,300	156,100	+5,400
Political Agencies.. ..	266,442	292,000	326,300	34,300	..	398,500	+72,200
Allowances and Assignments under Treaties and Engagements ..	1,705,174	1,710,700	1,687,700	..	23,000	1,701,700	+14,000
Superannuation, Retired, and Compassionate Allowances	609,312	737,000	702,000	..	35,000	688,000	—14,000
Loss by Exchange on Remittances to Home Treasury	395,964	500,000	740,000	240,000	..	850,000	+110,000
Miscellaneous	337,209	161,300	77,900	..	83,400	42,000	—35,900
Allotments for Provincial Services	4,848,205	4,918,000	5,196,000	278,000	..	5,149,200	—46,800
Medical (Transferred) ..	174,807	178,000	175,200	..	2,800	*	—175,200
	22,756,983	23,969,000	23,489,100	..	479,900	23,810,100	+321,000
Army..	12,036,098	12,099,700	12,024,900	..	74,800	11,844,900	—180,000
Public Works Ordinary..	2,362,379	2,288,500	2,448,400	159,900	..	2,301,000	—147,400
Railways	127,343	140,000	208,000	68,000	..	229,000	+21,000
	37,282,803	38,497,200	38,170,400	..	326,800	38,185,000	+14,600
Public Works Extraordinary	1,480,797	2,204,800	2,000,100	..	204,700	3,045,800	+1,045,700
Total	38,763,600	40,702,000	40,170,500	..	531,500	41,230,800	+1,060,300

* Transferred to Provincial Services.

H. A. MANGLES,
Offg. Comptroller General.

R. B. CHAPMAN,
Secy. to the Govt. of India.

REVENUES AND RECEIPTS.	Actuals, 1871-72.	Budget Estimate, 1872-73.	Regular Estimate, 1872-73.	Increase.	Decrease.	Budget Estimate, 1873-74.	Budget compared with Regular.
	£	£	£	£	£	£	£
Mint	22	..	..	..	..	..	..
Telegraph........	21,788	13,000	23,800	10,800	..	5,600	—18,200
Marine	1,969	..	..	..	..	..	..
Interest..........	35,306	15,000	63,000	48,000	..	15,000	—48,000
Pensions	96,648	93,000	90,700	..	2,300	90,600	—100
Miscellaneous	304	..	5,600	5,600	..	6,000	+ 400
Total	162,037	121,000	183,100	62,100	..	117,200	—65,900
Army	55,080	49,100	17,500	..	31,600	13,000	—4,500
Public Works	4,264	10,800	10,800	..	..	17,000	+ 6,200
Total	221,381	180,900	211,400	30,500	..	147,200	—64,200

G. FITZGERALD,
Offg. Deputy Comptroller General.

Fort William, Financial Department, the 1872.

LAND.
1873-74.

EXPENDITURE.	Actuals, 1871-72.	Budget Estimate. 1872-73.	Regular Estimate, 1872-73.	Increase.	Decrease.	Budget Estimate, 1873-74.	Budget compared with Regular.
	£	£	£	£	£	£	£
Interest on Funded and Unfunded Debt.. ..	2,437,036	2,468,900	2,466,900	..	2,000	2,441,600	—25,300
Land Revenue ..	7,233	..	4,600	4,600	..	3,400	—1,200
Forest	4,050	..	5,500	5,500	..	2,300	—3,200
Salt..	7,190	..	..	..	..	..	..
Opium	952	..	300	300	..	..	—300
Stamps	15,363	10,100	11,600	1,500	..	45,200	+33,600
Mint	5,896	2,600	3,100	500	..	3,500	+400
Post Office ..	41,145	89,600	74,200	..	15,400	77,200	+3,000
Telegraph.. ..	83,899	119,000	122,900	3,900	...	76,000	—46,900
Administration ..	306,781	285,200	291,200	6,000	..	353,100	+61,900
Minor Depts. ..	10,181	..	57,200	57,200	..	28,300	—28,900
Law and Justice.	6,369	..	8,400	3,400	..	3,400	..
Marine	197,395	244,600	206,800	..	37,800	223,400	+16 600
Ecclesiastical ..	300	..	1,300	1,300	..	900	—400
Political Agencies	48,658	55,000	43,700	..	11,300	41,500	2,200
Allowances & Assignments under Treaties and Engagements ..	19,336	19,300	19,300	..	..	19,300	..
Civil, Furlough & Absentee Allowances	173,029	188,000	153,000	..	35,000	162,000	+9,000
Superannuation, Retired, & Compassionate Allowances	844,159	833,000	870,000	37,000	..	842,000	—28,000
Miscellaneous ..	24,186	115,700	201,100	85,400	..	29,000	—172,100
Medical services (transferred) ..	7,444	..	6,800	6,800	..	6,800	..
Total ..	4,240,602	4,431,000	4,542,900	1,11,900	..	4,358,900	—184,000
Army	3,642,014	3,762,300	3,621,100	..	141,200	3,679,100	+58,000
Public Works Ordinary	97,118	43,500	99,600	56,100	..	53,000	—46,600
	7,979,734	8,236,800	8,263,600	26,800	..	8,091,000	—172,600
Public Works Extraordinary ..	147,677	410,200	306,900	..	103,300	832,200	+525,300
Total ..	8,127,411	8,647,000	8,570,500	..	76,500	8,923,200	+352,700

H. A. MANGLES,
Offg. Comptroller General.

R. B. CHAPMAN,
Secy. to the Govt. of India.

Receipts and Payments in England and India during the Year 1871-72.

RECEIPTS.	England.	India.	Total.
	£	£	£
Opening Balance	3,305,972	16,818,743	20,124,715
Ordinary Income	221,381	49,888,552	50,109,933
Railway Traffic Receipts	......	6,699,981	6,699,981
Deposits repayable and Advances recoverable, &c.	5,562	22,805,488	22,811,050
Local Remittances	......	253,487	253,487
Inter-provincial and Inter-departmental Transactions.	......	18,736,769	18,736,769
Remittance Account	99,201	1,155,460	1,254,661
Abyssinian Expedition	1,072	39,431	40,503
Bills of Exchange	10,310,339	......	10,310,339
Railway Capital	3,689,096	1,412,830	5,101,926
Borrowed	1,413,406	17,465,277	18,878,683
Total......	19,046,029	135,276,018	154,322,047

PAYMENTS.	England.	India.	Total.
	£	£	£
Ordinary Expenditure	7,979,734	37,282,803	45,262,537
Guaranteed Interest on Railway Capital	4,546,236	45,930	4,592,166
Extraordinary Expenditure...	147,677	1,480,797	1,628,474
Railway Working Expenses and Surplus Profits paid to the Railway Companies ...	......	3,831,033	3,831,033
Deposits repaid and Advances recoverable, &c.	8,434	23,104,195	23,112,629
Local Remittances	......	566,929	566,929
Inter-provincial and Inter-departmental Transactions.	......	18,198,093	18,198,093
Remittance Account	1,038,845	340,454	1,379,299
Abyssinian Expedition	......	49,144	49,144
Bills of Exchange including Specie Remittance...........	......	9,560,924	9,560,524
Railway Capital	2,499,011	2,510,641	5,009,652
Debt paid.........................	5,000	16,307,360	16,312,360
Closing Balance	2,821,092	21,997,715	24,818,807
Total......	19,046,029	135,276,018	154,322,047

ABSTRACT OF THE ABOVE SHOWING HOW THE WAYS AND MEANS OF THE YEAR HAVE BEEN PROVIDED.

Surplus in Ordinary Account, including Railway Transactions	£3,124,178
Inter-provincial and Inter-departmental Transactions	538,676
Bill of Exchange	749,415
Railway Capital Receipts in excess of Expenditure	92,274
Borrowed	2,566,323
Total.........	£7,070,866

Cash Balance Increased	£4,694,092
Extraordinary Expenditure	1,628,474
Deposits repayable and Advances recoverable ...	30,579
Local Remittances	313,442
Remittances	124,638
Abyssinian Expedition	8,641
Total.........	£7,070,866

G. FITZGERALD,
Offg. Deputy Comptroller General.

H. A. MANGLES,
Offg. Comptroller General.

R. B. CHAPMAN,
Secy. to the Govt. of India.

Fort William, Financial Department, the 28th March 1873.

Estimated Receipts and Payments in England and India during the Year 1872-73.

RECEIPTS.	England.	India.	Total.
	£	£	£
Opening Balance	2,821,092	21,997,715	24,818,807
Ordinary Income	211,400	49,693,600	49,905,000
Railway Traffic Receipts	……	6,864,000	6,864,000
Deposits repayable and Advances recoverable, &c.	3,000	23,417,200	23,420,200
Local Remittances	……	294,800	294,800
Inter-provincial and Inter-departmental Transactions	……	20,615,500	20,615,500
Remittance Account	165,000	1,146,700	1,311,700
Abyssinian Expedition	51,239	5,000	56,239
Bills of Exchange	14,342,129	……	14,342,129
Railway Capital	1,105,172	1,937,000	3,042,172
Borrowed	……	930,500	930,500
Total	18,699,032	126,902,015	145,601,047

PAYMENTS.	England.	India.	Total.
	£	£	£
Ordinary Expenditure	8,263,600	38,170,400	46,434,000
Guaranteed Interest on Railway Capital	4,620,000	45,000	4,665,000
Extraordinary Expenditure	306,900	2,000,100	2,307,000
Railway Working Expenses & Surplus Profits paid to Railway Companies	…..	4,316,000	4,316,000
Deposits repaid and Advances Recoverable, &c.	3,000	28,133,215	28,136,215
Local Remittances	……	259,300	259,300
Inter-provincial and Inter-departmental Transactions	……	20,816,100	20,816,100
Remittance Account	1,031,600	195,300	1,226,900
Bills of Exchange	……	14,260,000	14,260,000
Railway Capital	1,635,080	1,972,500	3,607,580
Debt Paid	……	2,423,600	2,423,600
Abyssinian Expedition	……	10,500	10,500
Closing Balance	2,838,852	19,300,000	22,138,852
Total	18,699,032	126,902,015	145,601,047

ABSTRACT OF THE ABOVE SHOWING HOW THE WAYS AND MEANS OF THE YEAR ARE ESTIMATED TO BE PROVIDED.

Surplus in Ordinary Account, including Raily Transactions	£1,354,000
Cash Balance reduced	2,679,955
Deposits repayable and Advances recoverable, &c	283,985
Local Remittances	35,500
Remittances	84,800
Abyssinian Expedition Advances recovered	45,739
Bills of Exchange	82,129
Total	£4,566,108

Extraordinary Expenditure	£2,307,000
Inter-provincial and Inter-departmental Transactions	200,600
Railway Capital Expenditure in excess of Receipts	565,408
Debt paid	1,493,100
Total	£4,566,108

G. FITZGERALD,
Offg. Deputy Comptroller General.

H. A. MANGLES,
Offg. Comptroller General.

R. B. CHAPMAN,
Secy. to the Govt. of India.

Fort William, Financial Department, the 28th March 1873.

Estimated Receipts and Payments in England and India during the Year 1873-74.

RECEIPTS.	England.	India.	Total.
	£	£	£
Opening Balance.................	2,838,852	19,300,000	22,138,852
Ordinary Income.................	147,200	48,138,800	48,286,000
Railway Traffic Receipts	......	7,145,500	7,145,500
Deposits repayable and Advances recoverable, &c.	3,000	20,809,000	20,812,000
Local Remittances	......	295,000	295,000
Inter-provincial and Inter-departmental Transactions .	......	20,620,000	20,620,000
Remittance Account	115,000	1,228,300	1,343,300
Abyssinian Expedition	15,000	2,000	17,000
Bills of Exchange	13,500,000	......	13,500,000
Railway Capital	1,520,475	1,339,200	2,859,675
Borrowed..........................	......	1,100,200	1,100,200
Total......	18,139,527	119,978,000	138,117,527

PAYMENTS.	England.	India.	Total.
	£	£	£
Ordinary Expenditure	8,091,000	38,185,000	46,276,000
Guaranteed Interest on Railway Capital....................	4,652,000	38,000	4,690,000
Extraordinary Expenditure...	832,200	3,045,800	3,878,000
Railway Working Expenses and Surplus Profits paid to Railway Companies	......	4,245,500	4,245,500
Deposits repaid and Advances recoverable, &c	3,000	22,467,500	22,470,500
Local Remittances	......	260,000	260,000
Inter-provincial and Inter-departmental Transactions..	......	20,820,000	20,820,000
Remittance Account	1,142,700	161,900	1,304,600
Bills of Exchange	......	13,500,000	13,500,000
Railway Capital	1,154,059	1,618,400	2,772,459
Debt paid..........................	......	833,900	833,900
Abyssinian Expedition	......	2,000	2,000
Closing Balance	2,264,568	14,800,000	17,064,568
Total......	18,139,527	119,978,000	138,117,527

ABSTRACT OF THE ABOVE SHOWING HOW THE WAYS AND MEANS OF THE YEAR ARE ESTIMATED TO BE PROVIDED.

Cash Balance Reduced	5,074,284
Surplus in Ordinary Account, including Railway Transactions....................................	220,000
Local Remittances..................................	35,000
Remittances...	38,700
Abyssinian Expedition Advances recovered.........	15,000
Railway Capital Receipts	87,216
Borrowed	266,300
Total...	£5,736,500

Extraordinary Expenditure	3,878,000
Deposits repaid and Advances recoverable, &c. ...	1,658,500
Inter-provincial and Inter-departmental Transactions	200,000
Total...	£5,736,500

G. FITZGERALD,
Offg. Deputy Comptroller General.

H. A. MANGLES,
Offg. Comptroller General.

R. B. CHAPMAN,
Secy. to the Govt. of India.

Fort William, Financial Department, the 28th March 1873.

PROVINCIAL RECEIPTS AND EXPENDITURE.

	ACTUALS, 1871-72.						REGULAR ESTIMATE, 1872-73.						BUDGET ESTIMATE, 1873-74.					
	RECEIPTS.			CHARGES.			RECEIPTS.			CHARGES.			RECEIPTS.			CHARGES.		
	Opening Balance.	Receipts.	Total.	Expenditure.	Closing Balance.	Total.	Opening Balance.	Receipts.	Total.	Expenditure.	Closing Balance.	Total.	Opening Balance.	Receipts.	Total.	Expenditure.	Closing Balance.	Total.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Govt. of India......	..	34,867	34,867	36,105	—1,238	34,867	—1,238	33,247	32,009	34,397	—2,388	32,009	—2,388	42,761	40,373	43,911	—3,538	40,373
Oudh	9,399	234,717	244,116	236,100	8,016	244,116	8,016	277,490	285,506	315,850	—30,344	285,506	—30,344	262,170	231,826	344,000	—112,174	231,826
Central Provinces..	11,994	315,642	327,636	341,950	—14,314	327,636	—14,314	324,964	310,650	362 087	—51,437	310,650	—51,437	331,564	280,127	355,430	—75,303	280,127
British Burmah....	..	320,711	320,711	293,189	27,522	320,711	27,522	349,430	376,952	345,112	31,840	376,952	31,840	303,120	334,960	344,153	—9,193	334,960
Bengal...............	53,287	1,450,084	1,503,371	1,269,505	233,866	1,503,371	233,866	1,640,067	1,873,933	1,511,300	362,633	1,873,933	362,633	1,587,340	1,949,973	1,764,972	185,001	1,949,973
N. W. Provinces....	28,246	681,787	710,033	865,021	—154,988	710,033	—154,988	745,192	590,204	1,133.000	—542,796	590,204	—542,796	737,292	194,496	1,219,420	1,024,924	194,496
Punjab.............	23,521	613,993	637,514	616,076	21,438	637,514	21,438	623,444	644,882	682,510	—37,628	644,882	—37,628	630,241	592,613	859,025	233,588	592,613
Madras	33,467	890,270	923,737	823,637	100,100	923,737	100,100	891,922	992,022	908,829	83,193	992,022	83,193	881,166	964,359	942,403	21,956	964,359
Bombay............	40,086	971,862	1,011,948	972,290	39,658	1,011,948	39,658	1,137,973	1,177,631	1,098,096	79,535	1,177,631	79,535	1,082,014	1,161,549	1,128,797	37,752	1,161,549
Total.........	200,000	5,513,933	5,713,933	5,453,873	260,060	5,713,933	260,060	6,023,729	6,283,789	6,391,181	—107,392	6,283,789	—107,392	5,857,668	5,750,276	6,497,111	—746,835	5,750,276

LOCAL FUNDS.

	ACTUALS, 1871-72.						REGULAR ESTIMATE, 1872-73.						BUDGET ESTIMATE, 1873-74.					
	RECEIPTS.			CHARGES.			RECEIPTS.			CHARGES.			RECEIPTS.			CHARGES.		
	Opening Balance.	Receipts.	Total.	Expenditure.	Closing Balance.	Total.	Opening Balance.	Receipts.	Total.	Expenditure.	Closing Balance.	Total.	Opening Balance.	Receipts.	Total.	Expenditure.	Closing Balance.	Total.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Government of India	20,434	88,791	109,225	87,252	21,973	109,225	21,973	47,732	69,705	45,957	23,748	69,705	23,748	49,425	73,173	49,883	23,290	73,173
Oudh	115,580	168,443	284,023	140,297	143,726	284,023	143,726	136,552	280,278	64,150	216,128	280,278	216,128	136,555	352,683	63,000	289,683	352,683
Central Provinces..	32,671	183,486	216,157	160,675	55,482	216,157	55,482	143,311	198,793	101,728	79,065	198,793	97,065	154,106	251,171	121,183	129,988	251,171
British Burmah....	106,389	95,468	201,857	121,369	80,488	201,857	80,488	162,362	242,850	145,662	79,188	242,850	97,188	122,044	219.232	55,265	163,967	219,232
Bengal	225,321	356,842	582,163	362,128	220,035	582,163	220,035	288,000	508 035	294,300	213,735	508,035	213,735	474,494	688,229	615,228	73,001	688,229
N. W. Provinces....	498,740	998,124	1,496,864	817,304	697,560	1,496,864	679,560	934,900	1,614,460	463,200	1,151,260	1,614,460	1,151,260	918,200	2,069,460	450,080	1,619,380	2,069,460
Punjab	162,027	510,482	672,509	387,323	285,186	672,509	285,186	361,093	646,279	294,187	352,092	646,279	352,092	360,519	712,611	678,033	34,578	712,611
Madras	324,852	1,258,129	1,582,981	1,339,689	243,292	1,582,981	243,292	982,931	1,226,223	895,511	330,712	1,226,223	330,712	933,585	1,264,297	963,327	300,970	1,264,297
Bombay............	456,449	739,426	1,195,875	702,290	493,585	1,195,875	493,585	536,197	1,029,782	662,906	366,876	1,029,782	366,879	489,797	856,673	658,874	197,799	856,673
Total	1,942,463	4,399,191	6,341,654	4,118,327	2,223,327	6,341,654	2,223,327	3,593,078	5,816,405	2,967,601	2,848,804	5,816,405	2,848,804	3,638,725	6,487,529	3,654,873	2,832,656	6,487,529

Calcutta, Comptroller General's Office, the

Officiating Comptroller General,

Statement of Special Loans to

	Amount of Loans sanctioned.			Rate of Interest.	Date of Orders authorizing the Loans.
	₨	a.	p.		
Port Canning Municipality (for improvement of Port)..	4,50,000	0	0	*Nil* for 5 years.	Finl. Dept., Govt. of India, 10th March 1866, No. 1251.
Calcutta Municipality (for Water-supply)	52,00,000	0	0	at 4 per cent.*a*	Finl. Dept., Govt. of India, 28th Feb. 1867, No. 1171.
Ditto (for Market in Calcutta)	6,00,000	0	0	at 5 „ ..	Home Dept., No. 1093, dated 23rd Feb. 1871. and Finl. Order No. 4111, dated 4th Oct. 1871.
Calcutta Port Fund	17,65,000	0	0	at 4½ „ ..	Finl. Dept., Govt. of India, 30th April 1870, No. 200, and 7th July 1871, No. 1832.
Calcutta Port Trust	10,00,000	0	0	at 4½ „ ..	Act No. V of 1870, B. C.
Madras Local Funds (for completion of East Coast Canal, at least ₨5,000 to be repaid half-yearly).	2,00,000	0	0	at 5 „ ..	Finl. Dept., Govt. of India, 5th July 1869, No. 1753.
Madras Municipality (for Water-supply)	12,80,000	0	0	at 4 „ *a* ..	Finl. Dept. Govt. of India, 27th Feb. 1869, No. 1219, and 8th July 1869, No. 1862.
Ootacamund Municipality	20,000	0	0	at 5 „ ..	Madras Govt. Order of 11th August 1869, No. 1112, Public Dept.
Bombay Municipality (for payment of existing debts repayable by instalments in 10 years).	15,00,000	0	0	at 5 „ ..	Finl. Dept., Govt. of India, 31st March 1869, No. 1907.
Bombay Municipality (for Vehar Water Works)	......			at 4 per cent.	Bombay Acts XIII of 1863 and II of 1865, and Bombay Govt. Resolution No. 1389, dated 27th July 1865.
Bombay Municipality (for the construction of the Reservoir at Toolsee).	4,00,000	0	0	at 4½ „ ..	Govt. of India, Finl. Dept., No. 1288, dated 21st Feby. 1872.
New 15 Lac Loan of 1872 to Bombay Municipality (for payment of existing debts, repayable by instalments in 20 years).	15,00,000	0	0	at 5 „ ..	Bombay Govt. Resolution No. 866, dated 21st Feby. 1872, General Dept., and Bombay Act II of 1872.
Bombay Port Trust Fund	......			......	......
Pundhurpoor Municipality (for Water-supply)	75,000	0	0	at 5 „ ..	Finl. Dept., Govt. of India, No. 1143, dated 26th February 1870.
Sholapoor Municipality (for the relief of sufferers from famine).	10,000	0	0	at 4½ „ ..	Govt of India Finl. Dept., No. 3304, dated 30th December 1871.
Kurrachee Municipality (for Water-supply)	6,30,000	0	0	at 4 „ *a* ..	Finl. Dept., Govt. of India, 25th March 1869, No. 1519.
Cawnpore Municipality	2,69,540	0	0	at 5 „ ..	Finl. Dept., Govt. of India, Order of 14th December 1869, No. 2959.
Simla Municipality	......			......	......
					Total ₨....

a.—2 per cent. additional appropriated to form a Sinking Fund.* **See last page.**

Calcutta, Comptroller General's Office, the 28th March 1873.

Municipalities, &c., during 1871-72.

Balance from last year.			Amount advanced.			Total.			Amount repaid.			Balance.			Amount of Interest received or credit to Revenue.			Balance of Interest unpaid.		
R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.
2,25,000	0	0	......			2,25,000	0	0	......			2,25,000	0	0	....					
52,00,000	0	0	......			52,00,000	0	0	......			52,00,000	0	0	2,08,000	0	0			
......			3,00,000	0	0	3,00,000	0	0	......			3,00,000	0	0	....					
17,65,000	0	0	......			17,65,000	0	0	......			17,65,000	0	0	1,20,902	0	0			
6,62,574	9	7	38,274	13	4	7,00,849	6	11	......			7,00,849	6	11	75,000	0	0			
44,981	10	7	......			44,981	10	7	10,000	0	0	34,981	10	7	2,124	1	4			
4,60,000	0	0	5,75,000	0	0	10,35,000	0	0	......			10,35,000	0	0	26,913	5	3			
18,165	9	3	......			18,165	9	3	3,333	5	11	14,832	3	4	908	4	6			
13,10,789	14	5	......			13,10,789	14	5	1,29,399	9	11	11,81,390	4	6	62,600	6	3	*Nil.*		
37,55,478	11	0	......			37,55,478	11	0	1,15,139	0	5	36,40,339	10	7	1,49,310	15	9	*Nil.*		
......			......			......			......			....			....					
......			15,00,000	0	0	15,00,000	0	0	......			15,00,000	0	0	....					
2,01,27,802	0	0	8,70,145	0	0	2,09,97,947	0	0	......			2,09,97,947	0	0	....					
......			53,250	9	9	53,250	9	9	21,953	8	10	31,297	0	11	370	13	10	*Nil.*		
......			10,000	0	0	10,000	0	0	......			10,000	0	0	....					
......			......			......			......			....			....					
1,00,000	0	0	......			1,00,000	0	0	......			1,00,000	0	0	....					
......			5,077	0	0	5,077	0	0	5,027	0	0	50	0	0	....					
3,36,69,792	6	10	33,51,747	7	1	3,70,21,539	13	11	2,84,852	9	1	3,67,36,687	4	10	6,46,129	14	11			

H. A. MANGLES, Offg. Comptroller General.

ESTIMATE.

Estimated Account of Money raised on Loan in 1872-73 *for Reproductive Works, and of Extraordinary Expenditure.*

	£	£	£		£	£	£
Balance brought forward ..	..	..	3,814,366	Extraordinary Expenditure—			
Loans raised—				Irrigation Works .. { India	826,600		
				{ England	2,700		
India—						829,300	
				State Railways .. { India	1,173,500		
				{ England	304,200		
Loan from the Maharajah Holkar for State Railway	110,000					1,477,700	
							2,307,000
		110,000		Loans—			
Deduct—							
Debt paid —				To Calcutta Port Trust	60,000		
5½ per cent. of 1859-60	404,150			Calcutta Municipality	175,000		
5 per cent. of 1856-57	950,960					235,000	
5 per cent. debenture of 1867-68	233,500			Madras Municipality	24,500		
Other Loans	32,580					24,500	
		1,621,190		Bombay Port Trust Fund	10,000		
Deduct excess of debt paid off	..	..	1,511,190	Pundherpoor Municipality	2,200		
						12,200	
Extraordinary Receipts—Loans recovered—			2,303,176	Umritsur Municipality	19,000		
East Coast Canal	1,000			Simla Municipality	5,000		
Ootacamund Municipality	330					24,000	
		1,330		Saharunpoor Municipality	2,000		
Bombay Municipality (Existing Debts) ..	17,800					2,000	
Ditto (Vehar Water-Works)	7,400						297,700
Bombay Port Trust Fund	2,500						
Pundherpoor Municipality	5,300						2,604,700
Sholapoor Municipality	1,000						
		34,000					
			35,330	Deficit	..	..	266,194
			2,338,506				2,338,506

H. A. MANGLES,
Officiating Comptroller General.

Calcutta, Comptroller General's Office, the 28th March 1873.

Account of Money raised on Loan for Reproductive Works, and of Extraordinary Expenditure from the creation of the Loan Fund in 1869-70 *to the close of* 1871-72.

	£	£	£
Loans raised—			
England—			
Proceeds of 4 per cent. Stock..	7,876,674		
Deduct—			
Debt paid off	506,300		
		7,370,374	
India—			
Proceeds of 4 per cent. Stock	6,797,112		
Loan from the Maharajah Holkar for State Railway	450,000		
	7,247,112		
Deduct—			
Debt paid off	2,256,454		
		4,990,658	
			12,361,032
Extraordinary Receipts—Loans recovered—			
Port Canning Municipality	..	22,500	
East Coast Canal, Madras	3,000		
Ootacamund Municipality	516		
		3,516	
Bombay Special Fund	28,150		
Bombay Municipality (for existing Debts)	31,861		
Ditto (for Vehar Water-Works)	15,084		
Ditto (for Elphinstone Circle Debt)	12,273		
Elphinstone Land and Press Co.	*130,000		
Pundhurpoor Municipality	2,195		
		219,563	
Kumaon Municipality..	..	400	
Simla Municipality	..	503	
			246,482
			12,607,514

	£	£	£
Extraordinary Expenditure—			
Irrigation Works { India	2,615,139		
England	1,094,514		
		3,709,653	
State Railways .. { India	1,008,334		
England	276,528		
		1,284,862	
Bombay Special Fund	401,383		
		401,383	
			5,395,898
Loans—			
To Calcutta Municipality	550,000		
Calcutta Port Fund	176,500		
Calcutta Port Trust	112,124		
		838,624	
Madras Municipality	103,500		
East Coast Canal, Madras	6,498		
Ootacamund Municipality	2,000		
		111,998	
Bombay Municipality (for existing Debts)	300,000		
Bombay Port Trust Fund	2,099,795		
Elphinstone Land and Press Co.	30,000		
Pundhurpoor Municipality	5,325		
Sholapoor ditto	1,000		
		2,436,120	
Cawnpoor ditto	..	10,000	
Simla ditto	..	508	
			3,397,250
			8,793,148
Balance at the close of the year 1871-72.	..	..	3,814,366
			12,607,514

* Includes recovery of £100,000 advanced before 1869-70, but not debited in the account of that year.

H. A. MANGLES,
Offg. Comptroller General.

Calcutta, Comptroller General's Office, the 28th March 1873.

Digitized with financial assistance from the Government of Maharashtra on 27 June, 2017

Net Charges on account of Services now Provincial.

	Actuals, 1871-72.	Budget Estimate, 1872-73.	Regular Estimate, 1872-73.	Increase.	Decrease.	Budget Estimate, 1873-74.	Budget compared with Regular.
	£	£	£	£	£	£	£
Jails	363,220	443,319	377,626	..	65,693	384,871	+7,245
Registration (Net Receipts)	48,971	37,086	51,893	14,807	..	44,081	—7,812
Police	2,021,271	2,101,751	2,254,184	152,433	..	2,300,453	+46,269
Education	576,656	722,588	611,345	..	111,243	722,402	+111,057
Medical Services.	304,830	355,019	331,299	..	23,720	407,454	+76,155
Printing	107,798	139 309	141,418	2,109	..	136,218	—5,200
Miscellaneous	22,655	106,143	138,551	32,408	..	295,224	+156,673
Public Works	1,495,573	2,157,515	1,700,629	..	456,886	1,958,185	+257,556
TOTAL..	4,843,032	5,988,558	5,503,159	..	485,399	6,160,726	+657,567

**SINKING FUNDS for redemption of Loan during* 1871-72.

	BALANCE.		RECEIPTS.		TOTAL.	
	Government Securities.	Cash.	Government Securities.	Cash.	Government Securities.	Cash.
	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.
Calcutta Municipality (for Water-supply.)	2,36,900-0-0	32-10-6	1,04,100-0-0	1,19,517-9-0	3,41,000-0-0	1,19,550-3-6
Madras Municipality (for Water-supply.)	2,000-0-0	41-5-7	13,300-0-0	13,604-10-7	15,300-0-0	13,646-0-2

	PAYMENTS.		BALANCE.	
	Government Securities.	Cash.	Government Securities.	Cash.
	R a. p.	R a. p.	R a. p.	R a. p.
Calcutta Municipality (for Water-supply)	....	1,19,224-7-2	3,41,000-0-0	325-12-4
Madras Municipality (for Water-supply)	....	13,475-6-4	15,300-0-0	170-9-10

H. A. MANGLES,
Offg. Comptroller General.

Calcutta, Comptroller General's Office, the 28th March 1873.